(59) IX-101

T= General Budget estimate of India for the year 1885-86

A= Govt. of India

S= Finance / Budget estimate / Civil / India / 1886

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Revenue and Receipts.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	B...
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CIVIL.									
I.—Land Revenue . .	20	102	134	172	206	278	334	378	432
II.—Opium . . .	20	102	134	172	206	278	...	...	433
III.—Salt . . .	20	...	134	...	207	...	...	378	433
IV.—Stamps . . .	21	102	135	172	207	279	334	379	433
V.—Excise . . .	21	103	135	173	207	279	335	379	433
VI.—Provincial Rates .	22	103	135	173	208	279	335	379	434
VII.—Customs . . .	...	...	135	...	208	...	...	380	434
VIII.—Assessed Taxes . .	22	103	...	...	208	280	335	380	434
IX.—Forest . . .	22	104	136	173	209	280	335	380	435
X.—Registration . .	23	104	136	174	209	280	336	381	435
XI.—Tributes from Native States . . .	23	104	...	...	...	...	336	381	436
XII.—Post Office . .	24	...	136	...	210	...	337	381	
XIII.—Telegraph . .	24	...	...	...	...	...	...	...	...
XIV.—Mint . . .	25	...	...	...	...	...	...	381	436
XV.—Law and Justice .	25	105	137	174	210	281	337	382	436
XVI.—Police . . .	26	105	137	175	210	281	337	382	437
XVII.—Marine . . .	26	...	137	175	210	...	...	382	437
XVIII.—Education . .	26	105	138	175	211	282	337	383	437
XIX.—Medical . . .	27	106	138	175	211	282	338	383	438
XX.—Scientific and other Minor Departments	27	106	138	175	211	282	338	383	438
XXI.—Interest . . .	27	106	138	176	211	283	338	384	439
XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances .	28	106	139	176	212	284	338	384	439
III.—Stationery and Printing	28	106	139	176	212	284	339	384	440
IV.—Miscellaneous . .	28	107	139	176	213	284	339	385	440
II.—Irrigation and Navigation . . .	...	...	...	...	...	285	339	...	...
—Portion of Land Revenue due to Irrigation . . .	...	...	...	...	...	285	339	386	440
rrigation and Navigation . . .	...	...	...	...	214	285	340	...	...
l Buildings, Roads Services . .	29	107	140	177	214	286	340	386	44

N. B.—The number of reference

Expenditure.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
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CIVIL.									
1.—Interest on Ordinary Debt	32	108	...	178	215	287	341	387	442
2.—Interest on other Obligations	33	108	141	178	215	287	341	387	442
3.—Refunds and Drawbacks	33	108	141	178	215	287	341	387	443
4.—Assignments and Compensations	34	109	...	179	217	288	342	389	444
5.—Land Revenue	35	109	142	180	217	289	343	390	444
6.—Opium	37	...	...	...	220	...	345	...	447
7.—Salt	37	...	144	...	223	...	...	393	448
8.—Stamps	43	111	144	182	224	293	345	394	449
9.—Excise	43	111	144	182	225	294	345	394	449
10.—Provincial Rates	...	...	145	183	226	294	346	...	450
11.—Customs	...	...	145	...	226	...	...	395	450
12.—Assessed Taxes	...	112	...	...	229	294	346	396	452
13.—Forest	44	112	148	183	229	295	346	397	453
14.—Registration	45	113	149	184	230	295	347	398	454
15.—Post Office	45	114	149	185	231	296	348	399	455
16.—Telegraph	49	...	...	...	...	...	...	...	...
17.—Mint	49	...	...	...	...	...	...	.	455
18.—General Administration	50	114	150	185	231	297	348	399	456
19.—Law and Justice	58	116	152	187	235	301	351	404	461
20.—Police	65	119	155	190	245	307	356	409	470
21.—Marine	68	...	157	192	248	...	...	412	474
22.—Education	68	121	158	193	251	310	358	413	475
23.—Ecclesiastical	71	123	160	195	256	314	362	416	480
24.—Medical	72	124	161	195	258	315	363	418	481
25.—Political	75	126	163	198	262	320	366	421	485
26.—Scientific and other Minor Departments	77	127	163	199	263	320	367	422	486
27.—Territorial and Political Pensions	92	128	164	199	267	323	368	424	489
28.—Civil Furlough and Absentee Allowances	93	...	...	...	268	...	...	424	489
29.—Superannuation Allowances and Pensions	93	128	164	199	269	324	369	425	489
30.—Stationery and Printing	94	129	165	200	270	325	370	426	491
31.—Miscellaneous	97	129	166	201	272	327	372	427	493
32.—Famine Relief	...	...	...	201	272	...	...	427	494
35.—Reduction of Debt	98	...	...	...	...	...	...	...	...
38.—Irrigation and Navigation	...	...	...	...	...	328	...	...	...
39.—Charges in respect of Capital—Interest on Debt	98	130	167	...	272	328	373	...	...
44.—Irrigation and Navigation	...	...	...	...	...	328	373	...	...
46.—Civil Buildings, Roads, and Services	98	130	167	201	273	328	373	428	494
49.—Exchange on Transactions with London	98	...	167	202	273	329	373	428	494

are those entered at foot of the Estimates.

GENERAL
BUDGET ESTIMATE
OF
INDIA
FOR THE YEAR
1885-86.

GENERAL BUDGET FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND

FOR THE YEAR FROM 1st APRIL

REVENUE AND RECEIPTS.	Accounts, 1883-84.	Budget Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.	Increase + Decrease — of Revised as compared with Budget Estimates, 1884-85.	Increase + Decrease — of Budget 1885-86, as compared with Revised Estimates, 1884-85.
	R	R	R	R	R	
I.—Land Revenue	22,36,18,090	21,88,82,000	21,54,63,000	22,33,42,000	—34,19,000	+78,79,000
II.—Opium	9,55,65,010	8,59,42,000	8,85,00,000	9,02,55,000	+25,58,000	+17,55,000
III.—Salt	6,14,54,130	6,32,89,000	6,35,00,000	6,40,00,000	+2,11,000	+5,00,000
IV.—Stamps	3,51,32,010	3,53,30,000	3,57,80,000	3,63,34,000	+4,50,000	+5,54,000
V.—Excise	3,83,69,610	3,79,69,000	4,01,35,000	4,07,00,000	+21,66,000	+5,65,000
VI.—Provincial Rates	2,87,87,310	2,74,03,000	2,79,39,000	2,85,68,000	+5,36,000	+6,29,000
VII.—Customs	1,18,72,660	1,28,95,000	1,03,00,000	1,17,50,000	—25,95,000	+14,50,000
VIII.—Assessed Taxes	52,60,870	51,81,000	51,18,000	51,49,000	—63,000	+31,000
IX.—Forest	1,05,21,900	1,05,34,000	98,23,000	1,06,10,000	—7,11,000	+7,87,000
X.—Registration	25,89,550	26,56,000	28,08,000	28,18,000	+1,52,000	+10,000
XI.—Tributes from Native States	72,04,870	69,59,000	69,52,000	69,13,000	—7,000	—39,000
Total Principal Heads of Revenue	52,03,76,910	50,70,40,000	50,63,18,000	52,04,39,000	—7,22,000	+1,41,21,000
XII.—Post Office	1,01,87,430	1,05,90,000	1,06,04,000	1,10,17,000	+14,000	+4,13,000
XIII.—Telegraph	52,35,700	57,35,000	56,48,000	56,02,000	—87,000	+14,000
XIV.—Mint	13,14,480	10,22,000	16,40,000	12,50,000	+6,18,000	—3,90,000
Total Post Office, Telegraph, and Mint	1,67,27,610	1,73,47,000	1,78,92,000	1,79,29,000	+5,45,000	+37,000
XV.—Law and Justice	57,38,590	61,79,000	56,41,000	59,53,000	—5,38,000	+3,12,000
XVI.—Police	31,18,740	30,88,000	31,60,000	31,16,000	+72,000	—44,000
XVII.—Marine	19,28,070	20,59,000	17,79,000	17,94,000	—2,80,000	+15,000
XVIII.—Education	20,44,270	19,87,000	20,05,000	20,18,000	+18,000	+13,000
XIX.—Medical	5,49,710	4,81,000	5,53,000	5,46,000	+72,000	—7,000
XX.—Scientific and other Minor Departments	8,97,310	7,62,000	8,83,000	8,66,000	+1,21,000	—17,000
Total Receipts by Civil Departments	1,42,77,290	1,45,56,000	1,40,21,000	1,42,63,000	—5,35,000	+2,42,000
XXI.—Interest	84,94,630	65,31,000	70,04,000	66,94,000	+4,73,000	—3,10,000
XXII.—Receipts in aid of Superannuation, Retired and Compassionate allowances	30,24,370	29,37,000	30,13,000	35,23,000	+76,000	+5,10,000
XXIII.—Stationery and Printing	5,05,950	5,30,000	4,81,000	5,41,000	—49,000	+60,000
XXIV.—Miscellaneous	31,01,090	25,03,000	31,96,000	27,07,000	+6,33,000	—4,89,000
Total Miscellaneous	1,51,26,040	1,25,61,000	1,36,94,000	1,34,65,000	+11,33,000	—2,29,000
XXV.—State Railways (Gross Earnings)	3,08,22,480	(a)3,28,69,000	3,26,96,000	3,84,17,000	—1,73,000	+57,21,000
East Indian Railway (Gross Earnings)	4,99,94,990	4,85,02,000	4,27,02,000	4,55,02,000	—58,00,000	+28,00,000
Eastern Bengal Railway (Gross Earnings)	...	(a)43,00,000	44,00,000	55,00,000	+1,00,000	+11,00,000
XXVI.—Guaranteed Railways (Net Traffic Receipts)	3,68,81,430	3,61,30,000	3,37,40,000	3,36,00,000	—23,90,000	—1,40,000
XXVII.—Irrigation and Navigation (Direct Receipts)	93,65,810	94,25,000	1,04,81,000	87,47,000	+10,55,000	—17,34,000
XXVIII.—Portion of Land Revenue due to Irrigation	53,41,260	50,84,000	52,20,000	53,04,000	+1,36,000	+84,000
Total Revenue from Productive Public Works	13,24,05,070	13,63,11,000	12,92,39,000	13,70,70,000	—70,72,000	+78,31,000
XXIX.—State Railways	18,69,780	19,61,000	23,43,000	14,84,000	+3,82,000	—8,59,000
XXX.—Subsidized Railways	20,450	...	5,000	...	+5,000	—5,000
Southern Mahratta	770	...	3,25,000	10,00,000	+3,25,000	+6,75,000
XXXI.—Irrigation and Navigation	14,18,720	14,07,000	13,75,000	13,54,000	—32,000	—21,000
XXXII.—Military Works	4,40,620	3,77,000	3,95,000	4,08,000	+18,000	+13,000
XXXIII.—Civil Buildings, Roads, and Services	50,42,030	54,32,000	56,44,000	49,58,000	+2,12,000	—6,86,000
Total Receipts on account of Public Works not classed as Productive	87,98,970	91,77,000	1,00,87,000	92,04,000	+9,10,000	—8,83,000
XXXIV.—Army	95,25,240	86,12,000	86,61,000	85,34,000	+49,000	—1,27,000
XXXV.—Military Operations in Egypt	37,080	...	...	...	...	...
Total Receipts by Military Department	95,62,320	86,12,000	86,61,000	85,34,000	+49,000	—1,27,000
TOTAL REVENUE	71,72,74,210	70,56,04,000	69,99,12,000	72,09,04,000	—56,92,000	+2,09,92,000

Net Increase of Revenue and Receipts in 1885-86, R2,09,92,000.

(a) These two items were lumped together in the Civil Estimates of 1884-85.

The following is the Estimated Cost of collecting the undermentioned Revenues:—

Land Revenue	15·422	per cent.	Salt	7·692	per cent.	Excise	3·034	per cent.
Opium	27·458	"	Stamps	3·564	"	Customs	1·336	"

Net Increase of Expenditure in 1885-86, R 87,49,000.

Calcutta,
The 27th March 1885.

ESTIMATE OF INDIA.
YEAR 1885-86.

OF THE EXPENDITURE OF INDIA, IN INDIA AND IN ENGLAND,
1885 TO 31st MARCH 1886.

Grants.	EXPENDITURE.	Accounts, 1883-84.	Budget Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.	Increase + Decrease — of Revised as compared with Budget Estimates, 1884-85.	Increase + Decrease — of Budget, 1885-86, as compared with Revised Estimates, 1884-85.
		R	R	R	R	R	R
1	Interest on Ordinary Debt (excluding that charged to Productive Public Works)	3,82,91,500	3,68,68,000	3,92,79,000	3,53,97,000	+24,11,000	—38,82,000
2	Interest on other obligations	45,74,350	47,54,000	47,70,000	41,33,000	+16,000	—6,37,000
	Total Interest	4,27,73,850	4,16,22,000	4,40,49,000	3,95,30,000	+24,27,000	—45,19,000
3	Refunds and Drawbacks	38,82,700	22,04,000	21,39,000	23,44,000	—65,000	+1,05,000
4	Assignments and Compensations	1,23,88,400	1,24,01,000	1,23,21,000	1,24,85,000	—80,000	+1,64,000
5	Land Revenue	3,32,91,470	3,34,07,000	3,34,66,000	3,44,43,000	+59,000	+9,77,000
6	Opium (including cost of production)	1,85,46,900	2,35,29,000	2,91,65,000	2,47,82,000	+59,36,000	—46,83,000
7	Salt (including cost of production)	44,66,410	52,17,000	45,96,000	49,23,000	—6,21,000	+3,27,000
8	Stamps	10,90,940	12,97,000	12,94,000	12,95,000	—3,000	+1,000
9	Excise	9,23,590	9,86,000	10,34,000	12,35,000	+48,000	+2,01,000
10	Provincial Rates	5,45,470	5,30,000	11,11,000	11,35,000	+5,84,000	+24,000
11	Customs	13,93,450	14,20,000	13,68,000	13,32,000	—52,000	—36,000
12	Assessed Taxes	1,32,140	1,38,000	1,32,000	1,34,000	—6,000	+2,000
13	Forest	64,93,750	72,72,000	70,15,000	72,96,000	—2,57,000	+2,81,000
14	Registration	16,70,910	17,65,000	17,67,000	18,11,000	+2,000	+44,000
	Total Direct demands on the Revenue	8,48,26,130	9,01,66,000	9,57,11,000	9,31,15,000	+55,45,000	—25,96,000
15	Post Office	1,23,44,810	1,24,75,000	1,25,44,000	1,28,86,000	+69,000	+3,42,000
16	Telegraph	66,94,390	82,22,000	78,87,000	84,00,000	—3,35,000	+5,13,000
17	Mint	8,03,380	8,87,000	8,82,000	8,78,000	—5,000	—4,000
	Total Post Office, Telegraph, and Mint	1,98,40,580	2,15,84,000	2,13,13,000	2,21,64,000	—2,71,000	+8,51,000
18	General Administration	1,59,83,790	1,57,65,000	1,57,53,000	1,57,28,000	—12,000	—25,000
19	Law and Justice	3,23,88,110	3,37,91,000	3,29,42,000	3,43,98,000	—8,49,000	+14,56,000
20	Police	2,70,10,540	2,79,39,000	2,80,58,000	2,85,57,000	+1,19,000	+4,99,000
21	Marine (including River Navigation)	58,95,680	51,76,000	48,79,000	52,32,000	—2,97,000	+3,53,000
22	Education	1,18,41,940	1,23,72,000	1,21,08,000	1,29,21,000	—2,64,000	+8,13,000
23	Ecclesiastical	15,91,120	16,74,000	16,52,000	17,00,000	—22,000	+48,000
24	Medical	71,68,250	73,05,000	73,79,000	76,80,000	+74,000	+3,01,000
25	Political	53,26,650	57,85,000	74,33,000	65,91,000	+16,78,000	—8,42,000
26	Scientific and other Minor Departments	46,94,300	44,84,000	45,20,000	49,75,000	+36,000	+4,55,000
	Total Salaries and Expenses of Civil Departments	11,25,00,380	11,42,61,000	11,47,24,000	11,77,82,000	+4,63,000	+30,58,000
27	Territorial and Political Pensions	75,02,520	70,66,000	68,00,000	67,62,000	—2,66,000	—38,000
28	Civil Furlough and Absentee Allowances	22,03,470	22,09,000	21,57,000	22,52,000	—52,000	+95,000
29	Superannuation Allowances and Pensions	2,15,62,780	2,20,59,000	2,20,64,000	2,31,24,000	+5,000	+10,60,000
30	Stationery and Printing	48,56,570	53,98,000	50,27,000	50,90,000	—3,71,000	+63,000
31	Miscellaneous	26,99,950	30,06,000	30,47,000	28,97,000	+41,000	—1,50,000
	Total Miscellaneous Civil Charges	3,88,25,290	3,97,38,000	3,90,95,000	4,01,25,000	—6,43,000	+10,30,000
32	Famine Relief	91,850	...	1,20,000	3,30,000	+1,20,000	+2,10,000
33	Protective Works, Railways	62,64,610	1,13,86,000	89,81,000	50,00,000	—24,05,000	—39,81,000
34	" " Irrigation	28,32,170	31,01,000	27,06,000	28,73,000	—3,95,000	+1,67,000
35	Reduction of Debt	58,11,370	30,13,000	31,93,000	67,97,000	+1,80,000	+36,04,000
	Total Famine Relief and Insurance	1,50,00,000	1,75,00,000	1,50,00,000	1,50,00,000	—25,00,000	...
36	State Railways (Working expenses)	1,70,56,550	1,83,27,000	1,88,63,000	2,27,03,000	+5,36,000	+38,42,000
	East Indian Railway (Working expenses)	1,99,68,420	2,05,25,000	1,89,13,000	1,82,65,000	—16,12,000	—6,48,000
	Eastern Bengal Railway Ditto	...	(a)20,00,000	18,00,000	23,25,000	—2,00,000	+5,25,000
37	Guaranteed Railways (Surplus Profits, Land, and Supervision)	63,72,720	53,00,000	49,51,000	51,60,000	—3,49,000	+2,09,000
38	Irrigation and Navigation (Working expenses)	51,48,370	59,21,000	58,18,000	59,31,000	+1,97,000	+1,13,000
39	Charges in Respect of Capital						
	(a) Interest on Debt—						
	State Railways	1,32,97,710	1,42,53,000	1,40,94,000	1,51,53,000	—1,61,000	+10,59,000
	East Indian Railways	50,31,730	53,11,000	53,18,000	55,07,000	+7,000	+1,89,000
	Eastern Bengal Railway	...	(b)3,37,000	6,41,000	9,55,000	+3,04,000	+3,14,000
	Irrigation and Navigation	84,53,240	87,98,000	87,52,000	90,68,000	—46,000	+3,16,000
	(b) Annuities in purchase of Guaranteed Railways (including Sinking Funds)	1,20,31,180	1,25,51,000	1,22,06,000	1,31,73,000	—3,45,000	+9,67,000
	(c) Guaranteed Railways Interest	3,29,67,620	3,24,03,000	3,22,24,000	3,20,94,000	—1,79,000	—1,30,000
	Total Expenditure on Productive P. W. (Revenue Account)	12,03,27,540	12,54,28,000	12,35,80,000	13,03,36,000	—18,48,000	+67,36,000
40	State Railways (Capital Account)	—39,43,370	16,67,000	19,11,000	39,80,000	+2,44,000	+20,69,000
41	" " (Working and Maintenance)	18,77,010	17,67,000	17,59,000	11,99,000	—8,000	—5,60,000
42	Subsidized Railways	8,23,740	8,84,000	9,10,000	3,98,000	+26,000	—5,12,000
	Southern Mahratta Railway	8,55,680	8,95,000	14,83,000	22,13,000	+5,88,000	+7,30,000
43	Frontier Railways	10,29,290	—7,30,000	13,87,000	50,00,000	+21,17,000	+36,13,000
44	Irrigation and Navigation	75,09,040	75,24,000	78,25,000	70,74,000	+2,99,000	—7,51,000
45	Military Works	1,01,81,280	92,30,000	97,34,000	1,09,05,000	+5,04,000	+11,71,000
46	Civil Buildings, Roads, and Services	4,77,74,440	3,96,53,000	4,06,90,000	4,11,65,000	+10,37,000	+4,75,000
	Total Expenditure on P. W. not classed as Productive	6,58,07,210	6,08,90,000	6,56,97,000	7,19,33,000	+48,07,000	+62,36,000
47	Army	16,92,17,140	16,09,86,000	15,97,02,000	15,73,44,000	—12,84,000	—23,58,000
48	Military Operations in Egypt	5,40,360	...	...	...	...	...
	Total Army Services	16,97,57,500	16,09,86,000	15,97,02,000	15,73,44,000	—12,84,000	—23,58,000
49	Exchange on Transactions with London	3,83,87,560	3,53,81,000	3,25,29,000	3,57,36,000	—28,52,000	+32,07,000
	Total	70,80,46,040	70,75,56,000	71,14,00,000	72,30,65,000	—38,44,000	+1,16,65,000
	Add—Provincial and Local Surpluses	12,35,010	12,01,000	11,92,000	2,89,000	—9,000	—9,03,000
	Deduct—Provincial and Local Deficits	58,81,800	63,46,000	55,18,000	75,31,000	—8,28,000	+20,13,000
	Total Expenditure charged against Revenue	70,33,99,250	70,24,11,000	70,70,74,000	71,58,23,000	+46,63,000	+87,49,000
	Surpluses	1,38,74,960	31,93,000	—71,62,000	50,81,000	—1,03,55,000	1,22,43,000
	Capital Expenditure on Railways and Irrigation Works not charged against Revenue.						
50	State Railways	3,00,30,710	2,15,19000	3,08,06,000	2,76,27,000	—92,87,000	—31,79,000
	East Indian Railway	74,36,170	54,00,000	61,00,000	34,00,000	+7,00,000	—27,00,000
	Eastern Bengal Railway	5,59,420	(c) 1,12,37,000	1,27,12,000	48,39,000	+1475,000	—78,82,000
51	Irrigation and Navigation	70,96,840	94,88,000	76,16,000	81,97,000	—18,72,000	+5,81,000
	Madras Irrigation and Canal Company's undertakings	1,27,850	...	...	...	...	...
52	Miscellaneous Public Improvements	—53,30,700	...	...	...	...	...
	Total	3,99,20,290	4,76,44,000	5,73,24,000	4,40,54,000	+96,80,000	—1,32,70,000

(a) The items marked (a), (b), & (c) were included under State Railways in the Civil Estimates of 1884-85.

REVENUE AND

STATEMENT OF THE ESTIMATED REVENUE AND RECEIPTS

FROM 1st APRIL 1885

Revenue and Receipts.	India, General.	Central Provinces.	British Burmah.	Assam.	
	Vide Detailed Estimate, page 18.	*Vide* Detailed Estimate, page 100.	*Vide* Detailed Estimate, page 132.	*Vide* Detailed Estimate, page 170.	
	₹	₹	₹	₹	
I.—Land Revenue	10,17,000	61,23,000	1,14,40,000	40,92,000	1
II.—Opium	1,000	2,20,000	3,00,000	4,40,000	2
III.—Salt	1,56,62,000	...	1,85,000	...	3
IV.—Stamps	3,69,000	13,30,000	9,40,000	7,80,000	4
V.—Excise	5,65,000	24,50,000	22,60,000	22,50,000	5
VI.—Provincial Rates	89,000	6,17,000	8,16,000	5,15,000	6
VII.—Customs	...	...	58,00,000	...	7
VIII.—Assessed Taxes	...	2,44,000	...	...	8
IX.—Forest	1,28,000	10,90,000	21,20,000	2,30,000	9
X.—Registration	16,000	70,000	22,000	30,000	10
XI.—Tributes from Native States	21,67,000	1,36,000	...	...	11
Total Principal Heads of Revenue	2,00,14,000	1,22,80,000	2,38,83,000	83,37,000	
XII.—Post Office	1,09,77,000	...	...	...	12
XIII.—Telegraph	53,97,000	...	...	...	13
XIV.—Mint	5,50,000	...	...	...	14
Total Post Office, Telegraph, and Mint	1,69,24,000	...	...	...	
XV.—Law and Justice	4,29,000	4,50,000	4,28,000	1,46,000	15
XVI.—Police	87,000	2,12,000	43,000	1,12,000	16
XVII.—Marine	6,07,000	...	2,00,000	5,000	17
XVIII.—Education	20,000	1,25,000	50,000	41,000	18
XIX.—Medical	4,000	8,000	10,000	1,000	19
XX.—Scientific and other Minor Departments	2,04,000	24,000	3,000	45,000	20
Total Receipts by Civil Departments	13,51,000	8,19,000	7,34,000	3,50,000	
XXI.—Interest	28,96,000	9,000	26,000	5,000	21
XXII.—Receipts in aid of Superannuation, &c.	16,23,000	6,000	3,000	2,000	22
XXIII.—Stationery and Printing	1,34,000	25,000	6,000	3,000	23
XXIV.—Miscellaneous	2,59,000	80,000	1,24,000	42,000	24
Total Miscellaneous	49,12,000	1,20,000	1,59,000	52,000	
XXV.—State Railways (Gross Earnings)	1,51,25,000	22,87,000	27,00,000	...	25
East Indian Railway (Gross Earnings)	4,55,00,000	...	...	...	
Eastern Bengal Railway (Gross Earnings)	...	...	...	...	
XXVI.—Guaranteed Railways (Net Traffic Receipts)	3,36,00,000	...	...	...	26
XXVII.—Irrigation & Navigation (Direct Receipts)	...	...	...	...	27
XXVIII.—Portion of Land Revenue due to Irrigation	...	...	...	...	28
Total Revenue from Productive Public Works	9,42,25,000	22,87,000	27,00,000	...	
XXIX.—State Railways	29,000	...	...	40,000	29
XXX.—Subsidized Railways:—					
Southern Mahratta	...	...	...	...	30
XXXI.—Irrigation and Navigation	12,000	...	31,000	...	31
XXXII.—Military Works	2,45,000	3,000	6,000	1,000	32
XXXIII.—Civil Buildings, Roads, and Services	97,000	1,21,000	90,000	1,12,000	33
Total Receipts on account of Public Works not classed as Productive	3,83,000	1,24,000	1,27,000	1,53,000	
XXXIV.—Army	46,88,000	...	...	...	34
Total Revenue	14,24,97,000	1,56,30,000	2,76,03,000	88,92,000	

N. B.—The number of pages referred to in these

RECEIPTS, 1885-86.

OF EACH GOVERNMENT AND PROVINCE IN INDIA,

TO 31ST MARCH 1886.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total.
	Vide Detailed Estimate, page 204.	*Vide* Detailed Estimate, page 276.	*Vide* Detailed Estimate, page 332.	*Vide* Detailed Estimate, page 376.	*Vide* Detailed Estimate, page 430.			
	₹	₹	₹	₹	₹	₹	₹	₹
1	3,81,60,000	5,70,45,000	2,12,25,000	4,41,40,000	4,01,00,000	22,33,42,000	.....	22,33,42,000
2	6,38,68,000	4,26,000	.....	.....	2,50,00,000	9,02,55,000	.....	9,02,55,000
3	1,95,00,000	.....	.....	1,44,53,000	1,42,00,000	6,40,00,000	.....	6,40,00,000
4	1,32,00,000	63,22,000	33,43,000	56,50,000	44,00,000	3,63,34,000	.....	3,63,34,000
5	1,02,00,000	52,00,000	14,00,000	82,25,000	81,50,000	4,07,00,000	.....	4,07,00,000
6	78,52,000	65,91,000	32,48,000	64,34,000	24,06,000	2,85,68,000	.....	2,85,68,000
7	30,00,000	.....	.....	11,00,000	18,50,000	1,17,50,000	.....	1,17,50,000
8	15,00,000	12,00,000	4,85,000	4,70,000	12,50,000	51,49,000	.....	51,49,000
9	8,00,000	13,75,000	8,00,000	12,22,000	28,36,000	1,06,01,000	9,000	1,06,10,000
10	11,10,000	3,45,000	1,75,000	7,00,000	3,50,000	28,18,000	.....	28,18,000
11	.....	.....	2,80,000	34,46,000	8,84,000	69,13,000	.....	69,13,000
	15,91,90,000	7,85,04,000	3,09,56,000	8,58,40,000	10,14,26,000	52,04,30,000	9,000	52,04,39,000
12	20,000	.....	20,000	.....	.....	1,10,17,000	.....	1,10,17,000
13	.....	.....	.....	.....	4,000	54,01,000	2,61,000	56,62,000
14	.....	.....	.....	.....	7,00,000	12,50,000	.....	12,50,000
	20,000	.....	20,000	.....	7,04,000	1,76,68,000	2,61,000	1,79,29,000
15	16,65,000	10,44,000	6,95,000	5,96,000	5,00,000	59,53,000	.....	59,53,000
16	6,72,000	3,64,000	6,66,000	3,10,000	6,50,000	31,16,000	.....	31,16,000
17	8,96,000	.....	.....	6,000	50,000	17,64,000	.....	17,64,000
18	5,42,000	1,23,000	84,000	3,40,000	6,93,000	20,18,000	.....	20,18,000
19	1,36,000	1,46,000	35,000	1,10,000	76,000	5,26,000	20,000	5,46,000
20	2,15,000	1,07,000	74,000	1,64,000	25,000	8,61,000	5,000	8,66,000
	41,26,000	17,84,000	15,54,000	15,26,000	19,94,000	1,42,38,000	25,000	1,42,63,000
21	8,44,000	1,91,000	1,94,000	6,24,000	18,05,000	65,94,000	1,00,000	66,94,000
22	71,000	23,000	24,000	3,75,000	4,50,000	25,77,000	9,46,000	35,23,000
23	1,26,000	79,000	39,000	74,000	55,000	5,41,000	.....	5,41,000
24	9,77,000	2,75,000	2,33,000	4,89,000	1,98,000	26,77,000	30,000	27,07,000
	20,18,000	5,68,000	4,90,000	15,62,000	25,08,000	1,23,89,000	10,76,000	1,34,65,000
25	43,08,000	13,07,000	1,24,85,000	.....	2,05,000	3,84,17,000	.....	3,84,17,000
	.....	.....	.....	.....	.....	4,55,00,000	2,000	4,55,02,000
	55,00,000	.....	.....	.....	.....	55,00,000	.....	55,00,000
26	.....	.....	.....	.....	.....	3,36,00,000	.....	3,36,00,000
27	12,00,000	45,21,000	25,80,000	1,29,000	3,17,000	87,47,000	.....	87,47,000
28	.....	8,72,000	3,82,000	35,15,000	5,35,000	53,04,000	.....	53,04,000
	1,10,08,000	67,00,000	1,54,47,000	36,44,000	10,57,000	13,70,68,000	2,000	13,70,70,000
29	1,65,000	.....	12,50,000	.....	.....	14,84,000	.....	14,84,000
30	.....	.....	.....	.....	10,00,000	10,00,000	.....	10,00,000
31	8,17,000	1,13,000	1,73,000	72,000	1,36,000	13,54,000	.....	13,54,000
32	5,000	.....	7,000	30,000	1,11,000	4,08,000	.....	4,08,000
33	7,42,000	11,28,000	5,51,000	7,76,000	11,29,000	47,46,000	2,12,000	49,58,000
	17,29,000	12,41,000	19,81,000	8,78,000	23,76,000	89,92,000	2,12,000	92,04,000
34	.....	.....	.....	17,64,000	16,88,000	81,40,000	3,94,000	85,34,000
	17,80,91,000	8,87,97,000	5,04,48,000	9,52,14,000	11,17,53,000	71,89,25,000	19,79,000	72,09,04,000

Columns are those entered at foot of the Estimates.

EXPENDI

STATEMENT OF THE ESTIMATED EXPENDITURE OF

FROM 1ST APRIL 1885

Expenditure.	India, General.	Central Provinces.	British Burmah.	Assam	
	Vide Detailed Estimate, page 19.	*Vide* Detailed Estimate, page 101.	*Vide* Detailed Estimate, page 133.	*Vide* Detailed Estimate, page 171.	
	R	R	R	R	
1.—Interest on Ordinary Debt (excluding that charged to P. P. W.)	1,08,99,000	3,000	...	...	1
2.—Interest on other Obligations	20,63,000	23,000	12,000	14,000	2
Total Interest	1,29,62,000	26,000	12,000	14,000	
3.—Refunds and Drawbacks	83,000	39,000	1,58,000	27,000	3
4.—Assignments and Compensations	31,00,000	71,000	...	33,000	4
5.—Land Revenue	6,71,000	13,03,000	20,05,000	10,09,000	5
6.—Opium (including cost of Production)	13,000	...	...	...	6
7.—Salt (do. do.)	17,00,000	...	3,000	...	7
8.—Stamps	*—3,65,000*	34,000	26,000	46,000	8
9.—Excise	13,000	69,000	36,000	9,000	9
10.—Provincial Rates	...	...	44,000	5,000	10
11.—Customs	...	...	1,76,000	...	11
12.—Assessed Taxes	...	1,000	...	...	12
13.—Forest	2,07,000	5,40,000	13,20,000	2,10,000	13
14.—Registration	7,000	40,000	14,000	20,000	14
Total Direct Demands on the Revenue	54,29,000	20,97,000	37,82,000	13,59,000	
15.—Post Office	1,05,44,000	47,000	1,20,000	31,000	15
16.—Telegraph	60,73,000	...	...	...	16
17.—Mint	4,15,000	...	...	...	17
Total Post Office, Telegraph, and Mint	1,70,32,000	47,000	1,20,000	31,000	
18.—General Administration	43,72,000	4,21,000	4,90,000	2,40,000	18
19.—Law and Justice	16,72,000	12,73,000	16,80,000	6,74,000	19
20.—Police	4,86,000	13,93,000	23,53,000	9,45,000	20
21.—Marine (including River Navigation)	22,56,000	...	2,50,000	85,000	21
22.—Education	1,66,000	6,73,000	4,70,000	3,32,000	22
23.—Ecclesiastical	1,84,000	44,000	64,000	21,000	23
24.—Medical	1,80,000	3,35,000	2,51,000	1,81,000	24
25.—Political	44,98,000	14,000	40,000	60,000	25
26.—Scientific and other Minor Departments	26,41,000	1,35,000	1,20,000	40,000	26
Total Salaries and Expenses of Civil Departments	1,64,55,000	42,88,000	57,18,000	25,78,000	
27.—Territorial and Political Pensions	16,71,000	3,77,000	30,000	27,000	27
28.—Civil Furlough and Absentee Allowances	2,000	...	...	...	28
29.—Superannuation Allowances and Pensions	7,73,000	1,42,000	1,83,000	55,000	29
30.—Stationery and Printing	*—7,99,000*	1,43,000	1,74,000	67,000	30
31.—Miscellaneous	4,67,000	66,000	92,000	69,000	31
Total Miscellaneous Civil Charges	21,14,000	7,28,000	4,79,000	2,18,000	
32.—Famine Relief	...	...	...	...	32
33.—Protective Works, Railways	50,00,000	...	...	...	33
34.— Do. do. Irrigation	7,76,000	...	...	...	34
35.—Reduction of Debt	67,97,000	...	...	...	35
Total Famine Relief and Insurance	1,25,73,000	...	...	...	
Carried over	6,65,65,000	71,86,000	1,01,11,000	42,00,000	

TURE, 1885-86.

EACH GOVERNMENT AND PROVINCE IN INDIA,

TO 31ST MARCH 1886.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total.
	Vide Detailed Estimate, page 205.	*Vide* Detailed Estimate, page 277.	*Vide* Detailed Estimate, page 333.	*Vide* Detailed Estimate, page 377.	*Vide* Detailed Estimate, page 431.			
	R	R	R	R	R	R	R	R
1	8,000	19,000	11,000	8,000	8,000	1,09,56,000	2,44,41,000	3,53,97,000
2	2,10,000	81,000	68,000	8,58,000	7,81,000	41,10,000	23,000	41,33,000
	2,18,000	1,00,000	79,000	8,66,000	7,89,000	1,50,66,000	2,44,64,000	3,95,30,000
3	6,46,000	2,40,000	1,22,000	2,14,000	7,15,000	22,44,000	...	22,44,000
4	1,27,000	80,000	2,10,000	11,64,000	77,00,000	1,24,85,000	...	1,24,85,000
5	35,10,000	83,30,000	25,56,000	82,19,000	68,35,000	3,44,38,000	5,000	3,44,43,000
6	2,47,00,000	...	...	...	.24,000	2,47,37,000	45,000	2,47,82,000
7	50,000	...	...	17,20,000	14,50,000	49,23,000	...	49,23,000
8	4,83,000	1,31,000	1,39,000	1,60,000	1,94,000	8,48,000	4,47,000	12,95,000
9	4,00,000	1,24,000	59,000	2,55,000	2,70,000	12,35,000	...	12,35,000
10	2,60,000	7,000	7,54,000	...	65,000	11,35,000	...	11,35,000
11	4,86,000	...	...	1,70,000	5,00,000	13,32,000	...	13,32,000
12	95,000	7,000	2,000	9,000	20,000	1,34,000	...	1,34,000
13	5,20,000	8,22,000	6,00,000	11,22,000	19,12,000	72,53,000	43,000	72,96,000
14	5,90,000	1,97,000	1,00,000	5,51,000	2,92,000	18,11,000	...	18,11,000
	3,18,67,000	99,38,000	45,42,000	1,35,84,000	1,99,77,000	9,25,75,000	5,40,000	9,31,15,000
15	3,32,000	1,96,000	1,31,000	1,07,000	1,05,000	1,16,13,000	12,73,000	1,28,86,000
16	1,000	...	...	...	5,000	60,79,000	23,21,000	84,00,000
17	...	...	...	...	3,60,000	7,75,000	1,03,000	8,78,000
	3,33,000	1,96,000	1,31,000	1,07,000	4,70,000	1,84,67,000	36,97,000	2,21,64,000
18	19,48,000	15,89,000	11,33,000	14,36,000	17,28,000	1,33,57,000	23,71,000	1,57,28,000
19	98,49,000	55,31,000	37,18,000	47,78,000	52,00,000	3,43,75,000	23,000	3,43,98,000
20	48,03,000	63,99,000	33,52,000	38,55,000	49,71,000	2,85,57,000	...	2,85,57,000
21	8,64,000	...	...	1,33,000	70,000	36,58,000	15,74,000	52,32,000
22	33,82,000	18,48,000	12,45,000	18,03,000	30,00,000	1,29,19,000	2,000	1,29,21,000
23	2,19,000	2,42,000	2,15,000	3,60,000	3,48,000	16,97,000	3,000	17,00,000
24	14,57,000	11,89,000	8,20,000	17,27,000	14,64,000	76,04,000	76,000	76,80,000
25	28,000	1,46,000	6,05,000	2,07,000	7,00,000	62,98,000	2,93,000	65,91,000
26	4,38,000	3,38,000	2,00,000	4,06,000	4,61,000	47,79,000	1,96,000	49,75,000
	2,29,88,000	1,72,82,000	1,12,88,000	1,47,05,000	1,79,42,000	11,32,44,000	45,38,000	11,77,82,000
27	10,47,000	10,00,000	4,51,000	10,46,000	9,00,000	65,49,000	2,13,000	67,62,000
28	40,000	...	...	...	10,000	52,000	22,00,000	22,52,000
29	13,16,000	13,44,000	5,67,000	19,64,000	12,90,000	76,34,000	1,54,90,000	2,31,24,000
30	16,63,000	6,00,000	4,22,000	8,06,000	6,64,000	37,40,000	13,50,000	50,90,000
31	4,30,000	2,44,000	1,74,000	7,54,000	3,41,000	26,37,000	2,60,000	28,97,000
	44,96,000	31,88,000	16,14,000	45,70,000	32,05,000	2,06,12,000	1,95,13,000	4,01,25,000
32	...	...	...	80,000	2,50,000	3,30,000	...	3,30,000
33	...	...	...	...	...	50,00,000	...	50,00,000
34	...	6,05,000	1,80,000	4,00,000	9,12,000	28,73,000	...	28,73,000
35	...	...	...	...	...	67,97,000	...	67,97,000
	...	6,05,000	1,80,000	4,80,000	11,62,000	1,50,00,000	...	1,50,00,00
	5,99,02,000	3,13,09,000	1,78,34,000	3,43,12,000	4,35,45,000	27,49,64,000	5,27,52,000	32,77,16,000

Expenditure.	India, General.	Central Provinces.	British Burmah.	Assam.	
	Vide Detailed Estimate, page 19.	*Vide* Detailed Estimate, page 101.	*Vide* Detailed Estimate, page 133.	*Vide* Detailed Estimate, page 171.	
	R	R	R	R	
Brought forward	6,65,65,000	71,86,000	1,01,11,000	42,00,000	
36.—State Railways (Working Expenses)	88,69,000	13,55,000	17,00,000	...	36
East Indian Railway (Working Expenses)	1,82,65,000	...	...	...	...
Eastern Bengal Railway	...	...	...	...	...
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	44,93,000	...	...	...	37
38.—Irrigation and Navigation (Working Expenses)	...	...	...	...	38
39.—Charges in respect of Capital:					
(a) Interest on Debt:					
State Railways	1,14,54,000	3,94,000	10,82,000	...	39
East Indian Railway	22,00,000	...	...	...	...
Eastern Bengal Railway	6,23,000	...	...	...	...
Irrigation and Navigation	42,60,000	...	...	...	...
(b) Annuities in purchase of Guaranteed Railways (including Sinking Funds)	...	...	...	...	...
(c) Guaranteed Railways Interest	44,000	...	...	...	...
Total Expenditure on Productive Public Works (Revenue Account)	5,02,08,000	17,49,000	27,82,000	...	
40.—State Railways (Capital Account)	5,85,000	...	...	1,92,000	40
41.—State Railways (Working and Maintenance)	24,000	...	...	40,000	41
42.—Subsidized Railways	...	...	...	83,000	42
Southern Mahratta Railway	...	...	...	...	...
43.—Frontier Railways	...	...	...	...	43
44.—Irrigation and Navigation	51,000	...	2,55,000	...	44
45.—Military Works	74,53,000	1,50,000	4,85,000	2,00,000	45
46.—Civil Buildings, Roads, and Services	36,35,000	21,57,000	16,90,000	16,42,000	46
Total Expenditure on Public Works not classed as Productive	1,17,48,000	23,07,000	24,30,000	21,57,000	
47.—Army	6,93,82,000	...	...	...	47
49.—Exchange on Transactions with London	1,91,21,000	...	—*10,000*	...	49
Total	21,70,24,000	1,12,42,000	1,53,13,000	63,57,000	
Add—Provincial and Local Surplus	...	...	2,89,000	...	
Deduct—Provincial and Local Deficits	33,000	6,47,000	...	1,33,000	
Total Expenditure charged against Revenue	21,69,91,000	1,05,95,000	1,56,02,000	62,24,000	
Capital Expenditure on Railways and Irrigation works not charged against Revenue.					
50.—State Railways	—*48,64,000*	24,67,000	6,65,000	...	50
East Indian Railway	34,00,000	...	...	...	...
Eastern Bengal Railway	...	...	...	...	...
51.—Irrigation and Navigation	5,88,000	...	...	...	51
Total	—*8,76,000*	24,67,000	6,65,000	...	

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total.
	Vide Detailed Estimate, page 205.	*Vide* Detailed Estimate, page 277.	*Vide* Detailed Estimate, page 333.	*Vide* Detailed Estimate, page 377.	*Vide* Detailed Estimate, page 431.			
	R	R	R	R	R	R	R	R
	5,99,02,000	3,13,09,000	1,78,34,000	3,43,12,000	4,35,45,000	27,49,64,000	5,27,52,000	32,77,16,000
36	28,80,000	8,76,000	70,25,000	...	...	2,27,05,000	...	2,27,05,000
...	...	...	...	...	...	1,82,65,000	...	1,82,65,000
...	23,25,000	...	...	...	...	23,25,000	...	23,25,000
37	45,000	1,44,000	93,000	2,54,000	1,31,000	51,60,000	...	51,60,000
38	11,00,000	23,20,000	12,20,000	10,00,000	2,91,000	59,31,000	...	59,31,000
39	19,02,000	1,20,000	2,01,000	...	...	1,51,53,000	...	1,51,53,000
...	...	...	...	...	...	22,00,000	33,07,000	55,07,000
...	...	...	...	...	...	6,23,000	3,32,000	9,55,000
...	22,67,000	25,41,000	...	...	...	90,68,000	...	90,68,000
...	...	...	...	...	...	...	1,31,73,000	1,31,73,000
...	...	...	...	...	...	44,000	3,20,50,000	3,20,94,000
	1,05,19,000	60,01,000	85,39,000	12,54,000	4,22,000	8,14,74,000	4,88,62,000	13,03,36,000
40	1,95,000	29,00,000	35,000	37,000	36,000	39,80,000	...	39,80,000
41	1,10,000	...	10,25,000	...	...	11,99,000	...	11,99,000
42	1,00,000	2,15,000	...	...	...	3,[illegible],000	...	3,98,000
...	...	...	...	...	8,03,000	8,03,000	14,10,000	22,13,000
43	...	...	10,00,000	...	...	10,00,000	40,00,000	50,00,000
44	17,11,000	2,21,000	4,90,000	29,48,000	13,85,000	70,61,000	12,000	70,73,000
45	50,000	1,15,000	2,50,000	6,50,000	15,30,000	1,08,83,000	22,000	1,09,05,000
46	80,02,000	62,47,000	37,60,000	69,22,000	63,51,000	4,04,06,000	7,59,000	4,11,65,000
	1,01,68,000	96,98,000	65,60,000	1,05,57,000	1,01,05,000	6,57,30,000	62,03,000	7,19,33,000
47	...	...	...	2,67,29,000	2,55,04,000	12,16,15,000	3,57,29,000	15,73,44,000
49	—79,000	—79,000	—36,000	21,33,000	1,46,86,000	3,57,36,000	...	3,57,36,000
	8,05,10,000	4,69,29,000	3,28,97,000	7,49,85,000	9,42,62,000	57,95,19,000	14,35,46,000	72,30,65,000
	...	...	...	...	...	2,89,000	...	2,89,000
	5,10,000	50,18,000	5,73,000	5,64,000	53,000	75,31,000	...	75,31,000
	8,00,00,000	4,19,11,000	3,23,24,000	7,44,21,000	9,42,09,000	57,22,77,000	14,35,46,000	71,58,23,000
50	34,80,000	3,64,000	1,08,27,000	60,17,000	50,000	1,90,06,000	86,21,000	2,76,27,000
...	...	...	...	...	...	34,00,000	...	34,00,000
...	13,21,000	...	...	...	...	13,21,000	35,09,000	48,30,000
51	12,75,000	11,00,000	26,23,000	17,60,000	7,91,000	81,37,000	60,000	81,97,000
	60,76,000	14,64,000	1,34,50,000	77,77,000	8,41,000	3,18,64,000	1,21,90,000	4,40,54,000

GOVERNMENT OF INDIA.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

GOVERNMENT

CIVIL BUDGET

FOR THE

General Abstract of the Revenue and Receipts and

FOR THE YEAR, FROM 1ST APRIL

	Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	Page.	₹	₹	₹	₹	₹
REVENUE AND RECEIPTS.						
Civil Heads.						
I.—Land Revenue	4	10,17,000	9,83,000	9,33,000	34,000	...
II.—Opium	4	1,000	2,000	1,000	...	1,000
III.—Salt	4	1,56,62,000	1,56,62,000	1,56,62,000	...	...
IV.—Stamps	5	3,69,000	3,75,000	3,42,000	...	6,000
V.—Excise	5	5,65,000	5,65,000	5,65,000	...	...
VI.—Provincial Rates	6	89,000	81,000	83,000	8,000	...
VIII.—Assessed Taxes	6	...	...	...	...	...
IX.—Forest	6	1,28,000	1,31,000	1,29,000	...	3,000
X.—Registration	7	16,000	16,000	15,000	...	...
XI.—Tributes from Native States	7	21,67,000	22,05,000	21,77,000	...	38,000
XII.—Post Office	8	1,09,77,000	1,05,62,000	1,05,39,000	4,15,000	...
XIII.—Telegraph	8	53,97,000	53,03,000	54,74,000	94,000	...
XIV.—Mint	9	5,50,000	6,89,000	3,68,000	...	1,39,000
XV.—Law and Justice	9	4,29,000	3,61,000	4,93,000	68,000	...
XVI.—Police	10	87,000	51,000	11,000	36,000	...
XVII.—Marine	10	6,07,000	6,54,000	8,54,000	...	47,000
XVIII.—Education	10	20,000	17,000	18,000	3,000	...
XIX.—Medical	11	4,000	4,000	4,000	...	...
XX.—Scientific and other Minor Departments	11	2,04,000	2,25,000	1,89,000	...	21,000
XXI.—Interest	11	28,96,000	29,95,000	27,42,000	...	99,000
XXII.—Receipts in aid of Superannuation, &c.	12	16,23,000	10,42,000	9,28,000	5,81,000	...
XXIII.—Stationery and Printing	12	1,34,000	90,000	63,000	44,000	...
XXIV.—Miscellaneous	12	2,59,000	4,42,000	2,67,000	...	1,83,000
XXXIII.—Civil Buildings, Roads, and Services	13	21,000	21,000	21,000	...	...
Total Civil Heads ..... ₹		4,32,22,000	4,24,76,000	4,18,78,000	12,83,000	5,37,000
Departmental Heads.						
For details see separate Estimates.						
XXV.—State Railways (Gross Earnings)		1,51,25,000	1,33,93,000	1,38,50,000	17,32,000	...
East Indian Railway (Gross Earnings)		4,55,00,000	4,27,00,000	4,85,00,000	28,00,000	...
XXVI.—Guaranteed Railways (Net Traffic Receipts)		3,36,00,000	3,37,40,000	3,61,30,000	...	1,40,000
XXIX.—State Railways		29,000	7,000	28,000	22,000	...
XXXI.—Irrigation and Navigation		12,000	8,000	11,000	4,000	...
XXXII.—Military Works		2,45,000	2,36,000	2,25,000	9,000	...
XXXIII.—Civil Buildings, Roads, and Services		76,000	3,04,000	74,000	...	2,28,000
XXXIV.—Army		46,88,000	46,54,000	47,81,000	34,000	...
Total Departmental Heads ..... ₹		9,92,75,000	9,50,42,000	10,35,99,000	46,01,000	3,68,000
Total Revenue and Receipts ... ₹		14,24,97,000	13,75,18,000	14,54,77,000	58,84,000	9,05,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 49,79,000.

ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE GOVERNMENT OF INDIA.

1885 TO 31ST MARCH 1886.

Grants.	EXPENDITURE.	Reference to Detailed Estimate.	1885-86. Budget Estimate.	1884-85. Revised Estimate.	1884-85. Budget Estimate.	Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85. Increase.	Decrease.
		Page.	R	R	R	R	R
	Civil Heads.						
1	Interest on Ordinary Debt	16	1,08,99,000	1,31,21,000	1,26,83,000	...	22,22,000
2	Interest on other Obligations	17	20,63,000	27,39,000	26,75,000	...	6,76,000
3	Refunds and Drawbacks	17	83,000	30,000	1,07,000	53,000	...
4	Assignments and Compensations	18	31,00,000	31,77,000	31,68,000	...	77,000
5	Land Revenue	19	6,71,000	4,96,000	4,31,000	1,75,000	...
6	Opium	21	13,000	13,000	13,000	...	...
7	Salt	21	17,00,000	16,00,000	17,64,000	1,00,000	...
8	Stamps	27	—3,65,000	—3,51,000	—3,43,000	...	14,000
9	Excise	27	13,000	13,000	9,000	...	...
13	Forest	28	2,07,000	1,58,000	1,35,000	49,000	...
14	Registration	29	7,000	6,000	7,000	1,000	...
15	Post Office	29	1,05,44,000	1,03,11,000	1,04,25,000	2,33,000	...
16	Telegraph	33	60,73,000	58,98,000	62,77,000	1,75,000	...
17	Mint	33	4,15,000	4,21,000	3,64,000	...	6,000
18	General Administration	34	43,72,000	43,12,000	43,66,000	60,000	...
19	Law and Justice	42	16,72,000	16,51,000	17,17,000	21,000	...
20	Police	49	4,86,000	4,71,000	4,35,000	15,000	...
21	Marine	52	22,56,000	19,37,000	22,90,000	3,19,000	...
22	Education	52	1,66,000	1,72,000	1,50,000	...	6,000
23	Ecclesiastical	55	1,84,000	1,85,000	1,76,000	...	1,000
24	Medical	56	1,80,000	1,65,000	1,62,000	15,000	...
25	Political	59	44,98,000	53,06,000	24,26,000	...	8,08,000
26	Scientific and other Minor Departments	61	26,41,000	24,33,000	23,19,000	2,08,000	...
27	Territorial and Political Pensions	76	16,71,000	16,81,000	16,90,000	...	10,000
28	Civil Furlough and Absentee Allowances	77	2,000	2,000	2,000	...	...
29	Superannuation Allowances and Pensions	77	7,73,000	11,90,000	12,34,000	...	4,17,000
30	Stationery and Printing	78	—7,99,000	—7,56,000	—7,89,000	...	43,000
31	Miscellaneous	81	4,67,000	6,05,000	4,94,000	...	1,38,000
35	Reduction of Debt	82	67,97,000	31,93,000	30,13,000	36,04,000	...
39	Charges in respect of Capital—Interest on Debt—						
	State Railways		1,14,54,000	1,06,98,000	1,08,18,000	7,56,000	...
	East Indian Railway		22,00,000	20,50,000	20,89,000	1,50,000	...
	Eastern Bengal Railway		6,23,000	3,76,000	...	2,47,000	...
	Irrigation and Navigation		42,60,000	40,43,000	40,74,000	2,17,000	...
46	Civil Buildings, Roads, and Services	82	22,000	24,000	13,000	...	2,000
49	Exchange on Transactions with London	82	1,91,21,000	1,27,26,000	1,97,77,000	63,95,000	...
			9,84,69,000	9,00,96,000	9,41,71,000	1,27,93,000	44,20,000
	Deduct,—Provincial and Local Deficits		33,000	21,000	22,000	12,000	...
	Total Civil Heads ..... R		9,84,36,000	9,00,75,000	9,41,49,000	1,27,81,000	44,20,000
	Departmental Heads. *For Details see separate Estimates.*						
33	Protective Works, Railways		50,00,000	89,81,000	7,35,000	...	39,81,000
34	Protective Works, Irrigation		7,76,000	...	5,52,000	7,76,000	...
36	State Railways (Working Expenses)		88,69,000	73,95,000	71,81,000	14,74,000	...
	East Indian Railway (Working Expenses)		1,82,65,000	1,89,13,000	2,05,25,000	...	6,48,000
37	Guaranteed Railways (Surplus Profits, Land and Supervision)		44,93,000	44,56,000	46,58,000	37,000	...
39	Guaranteed Railways Interest		44,000	51,000	53,000	...	7,000
40	State Railways (Capital Account)		5,85,000	2,65,000	7,17,000	3,20,000	...
41	State Railways (Working and Maintenance)		24,000	12,000	26,000	12,000	...
44	Irrigation and Navigation		51,000	47,000	1,92,000	4,000	...
45	Military Works		74,53,000	62,97,000	63,63,000	11,56,000	...
46	Civil Buildings, Roads, and Services		36,13,000	21,51,000	34,27,000	14,62,000	...
47	Army		6,93,82,000	6,79,33,000	6,93,81,000	14,49,000	...
	Total Departmental Heads ..... R		11,85,55,000	11,65,01,000	11,38,10,000	66,90,000	46,36,000
	Total Expenditure ..... R		21,69,91,000	20,65,76,000	20,79,59,000	1,94,71,000	90,56,000

Net Increase of Expenditure in 1885-86, Rupees 1,04,15,000.

The following is the estimated cost of collecting the under-mentioned Revenues :—

Land Revenue	65·978 per cent.	Stamps	—98·915 per cent.
Salt	10·854 "	Excise	23 "

CIVIL BUDGET ESTIMATE OF REVENUE AND RECEIPTS FOR THE YEAR 1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts 1883-84
Imperial.	₹	₹	₹	₹
Ordinary Revenue—				
Fixed Collections	6,32,850	6,61,000	6,71,710	6,39,795
Fluctuating Collections	2,60,180	1,84,000	2,18,800	1,89,863
Quit Rent realized from Imamdars	10	...	...	...
	8,93,040	8,45,000	8,90,510	8,29,658
Sale of Government Estates	...	1,000	...	691
Sale Proceeds of Waste Lands and Redemption of Land Tax	4,000	10,000	4,000	7,517
Moturpha (House-Tax) Collections	13,690	13,000	13,000	12,169
Miscellaneous	21,940	25,680	24,810	30,871
Quetta Assigned Revenue—				
Land Revenue	29,600	30,000	...	29,150
Excise	37,500	39,000	...	38,895
Stamps	11,900	13,000	...	6,806
Court Fees, &c.	4,000	5,600	...	16,338
Registration	60	200	...	251
Miscellaneous	650	400	...	1,847
	83,710	88,200	...	87,287
Total Imperial ..... ₹	10,16,380	9,82,880	9,32,320	9,68,193
Local.				
Miscellaneous—Local	620	120	680	...
Total Land Revenue ..... ₹	10,17,000	9,83,000	9,33,000	9,68,193

II.—OPIUM.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	₹	₹	₹	₹
Cost price of opium sold in Excise Department	1,000	2,000	1,000	690
Total Opium ..... ₹	1,000	2,000	1,000	690

III.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	₹	₹	₹	₹
Customs Duty on Salt	1,35,16,000	1,35,16,000	1,35,16,000	1,27,65,902
Proceeds of Sale of Government Salt—				
Oodeypore Salt	...	...	...	66
Sambhar Lake Receipts	11,50,000	11,50,000	11,50,000	10,31,766
Punjab Mines	77,500	77,500	77,500	3,92,984
Kohat Mines	1,00,000	1,00,000	1,00,000	1,10,927
Share of Mandi Revenue	45,000	45,000	45,000	45,033
Internal Branch	...	...	...	1,95,187
Lalla Mussa Depot	...	...	..	1,856
Rajputana Salt Sources—				
Didwana Lake	75,000	75,000	75,000	67,440
Pachbudra	1,10,000	1,10,000	1,10,000	1,03,988
Phaloudi	3,500	3,500	3,500	4,512
Luni Salt Tract	300	300	300	77
	15,61,300	15,61,300	15,61,300	19,53,836
Excise duty on Salt	1,10,000	1,10,000	1,10,000	1,37,431
Fees and Cesses—				
Government Proprietary Share in Sultanpur Salt Produce	55,000	55,000	55,000	56,939
One anna Cess on Mayo Mines	...	...	...	744
Fees and Licenses of Saline Works	65,000	65,000	65,000	53,959
	1,20,000	1,20,000	1,20,000	1,10,742
Carried over	1,53,07,300	1,53,07,300	1,53,07,300	1,49,67,911

REVENUE AND RECEIPTS—*continued.*

III.—SALT—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL—continued.				
Brought forward	R 1,53,07,300	R 1,53,07,300	R 1,53,07,300	R 1,49,67,911
FINES AND FORFEITURES	4,370	4,370	4,370	15,374
CARRIAGE AND FREIGHT—				
Pachbudra	...	...	...	8,108
Punjab Mines	25,000	25,000	25,000	4,408
Sambhar Lake	2,50,000	2,50,000	2,50,000	2,02,640
Internal Branch	...	...	...	17,170
	2,75,000	2,75,000	2,75,000	2,32,326
MISCELLANEOUS	75,330	75,330	75,330	76,815
TOTAL SALT ..... R	1,56,62,000	1,56,62,000	1,56,62,000	1,52,92,426

IV.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.				
SALE OF GENERAL STAMPS:	R	R	R	R
One-anna Stamps for Receipts and Cheques	60,780	65,000	53,590	49,678
Bills of Exchange or Hoondies	38,810	46,000	26,910	26,415
Other General Stamps	74,820	76,000	73,860	57,211
	1,74,410	1,87,000	1,54,360	1,33,304
SALE OF COURT-FEE STAMPS	1,90,800	1,84,400	1,84,440	1,59,316
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS	2,050	1,500	2,050	3,862
DUTY ON IMPRESSING DOCUMENTS	400	1,000	200	248
FINES AND PENALTIES	1,400	1,000	800	1,041
MISCELLANEOUS	150	100	150	105
	3,69,210			
DEDUCT—For rounding	210			
TOTAL STAMPS ..... R	3,69,000	3,75,000	3,42,000	2,97,876

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.				
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS:	R	R	R	R
License Fees	3,66,500	3,66,500	3,66,500	97,867
Distillery Fees	300	300	300	325
Still-head Duty	1,02,250	1,02,250	1,02,250	1,25,230
Farm of Drugs	20,000	20,000	20,000	35,070
Rent of Toddy trees	32,600	32,600	32,600	3,299
	5,21,650	5,21,650	5,21,650	2,61,791
SALE PROCEEDS OF EXCISE OPIUM	2,010	2,010	2,010	2,814
GAIN ON SALE PROCEEDS OF EXCISE OPIUM	3,400	3,400	3,400	3,090
FINES, CONFISCATIONS, AND MISCELLANEOUS	20,120	22,150	22,150	18,534
TOTAL IMPERIAL ..... R	5,47,180	5,49,210	5,49,210	2,86,229
LOCAL.				
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—LOCAL:				
License Fees	3,900	3,790	3,790	5,137
Contracted Tax on sale of Country Liquors and other Intoxicating Drugs	9,920	8,000	8,000	7,993
	13,820	11,790	11,790	13,130
TRANSIT DUTY ON EXCISE OPIUM—LOCAL	4,000	4,000	4,000	4,778
TOTAL LOCAL ..... R	17,820	15,790	15,790	17,908
TOTAL EXCISE ..... R	5,65,000	5,65,000	5,65,000	3,04,137

REVENUE AND RECEIPTS—*continued.*

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
RATES AND CESSES ON LANDS:				
Abkaree Cess	16,000	16,000	16,000	...
Education Plough Tax	6,000	5,200	5,200	5,531
TOTAL IMPERIAL ..... R	22,000	21,200	21,200	5,531
LOCAL.				
RATES AND CESSES ON LANDS—LOCAL:				
Cess on Lands (Ajmere)	29,590	22,000	21,440	22,427
3½ per cent. Cess on Lands (Ajmere)	20,750	20,000	20,000	19,842
1 per cent. Road Cess (Indore)	90	100	90	94
1 per cent. School Cess	70	100	70	...
	50,500	42,200	41,600	42,363
MISCELLANEOUS—LOCAL:				
1 per cent. Local Cess on exportation of Malwa Opium	16,500	17,600	20,200	19,558
TOTAL LOCAL ..... R	67,000	59,800	61,800	61,921
TOTAL PROVINCIAL RATES ..... R	89,000	81,000	83,000	67,452

VIII.—ASSESSED TAXES.

	Budget Estimate, 1885-86	Revised Estimate, 1884-85.	Budget Estimate, 1884-85	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
INCOME TAX	...	...	...	36
TOTAL ASSESSED TAXES ..... R	...	...	...	36

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—				
(a) Timber	37,575	32,800	32,400	38,830
(b) Firewood and Charcoal	5,825	5,000	5,740	2,382
(c) Bamboos	1,000	1,200	1,000	1,054
(d) Sandal Wood	40,000	47,500	45,000	10,908
(e) Other Minor Produce	...	...	200	38
	84,400	86,500	84,340	53,212
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—				
(a) Timber	4,200	2,020	3,860	2,950
(b) Firewood and Charcoal	3,350	4,240	2,730	3,701
(c) Bamboos	1,580	1,550	1,050	1,514
(d) Grazing and Fodder Grass	5,900	5,900	5,000	5,624
(e) Other Minor Produce	2,850	3,164	3,350	3,046
Cardamom	21,500	21,500	21,500	21,765
	39,380	38,374	37,490	38,600
III.—CONFISCATED DRIFT AND WAIF WOOD	100	500	...	24
IV.—REVENUE FROM FOREST NOT MANAGED BY GOVERNMENT	...	...	...	53
V.—MISCELLANEOUS—				
(a) Fines and Forfeitures	350	576	470	557
(b) Refunds	...	...	...	23
(c) Other Sources	4,420	5,050	10,050	10,156
	4,770	5,626	10,520	10,736
	1,28,650		1,32,350	
DEDUCT—For rounding	650		3,350*	
TOTAL FOREST ..... R	1,28,000	1,31,000	1,29,000	1,02,625

* This amount represents the estimated receipts of the Indore Forest Revenue which has been omitted to be included in the Budget.

REVENUE AND RECEIPTS—*continued.*

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
FEES FOR REGISTERING DOCUMENTS	14,130	14,700	13,000	8,327
FEES FOR COPIES OF REGISTERED DOCUMENTS	730	1,000	660	839
LAND REGISTRATION FEES	...	...	800	...
MISCELLANEOUS	890	300	540	143
ADD FOR ROUNDING	250	...	...	...
TOTAL REGISTRATION ..... R	16,000	16,000	15,000	9,309

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
Tributes.				
TRIBUTE FROM BANSWARA	39,139	46,955	46,955	46,955
,, BOONDEE	1,20,000	1,20,000	1,20,000	1,20,000
,, DOONGURPORE	27,397	27,387	27,387	27,388
,, HOLKAR STATE	765	765	765	765
,, JEYPORE	4,00,000	4,00,000	4,00,000	4,00,000
,, JHALWAR	80,000	80,000	80,000	80,000
,, JOUDPORE	98,000	98,000	98,000	98,000
,, KOTAH	1,84,720	1,84,720	1,84,720	1,84,720
,, NIZAM'S GOVT. ON ACCOUNT OF MAHRATTA CHOUTE	1,08,108	1,08,108	1,08,108	1,08,108
,, OODEYPORE	2,00,000	2,00,000	2,00,000	2,69,629
TRIBUTES FROM VARIOUS PETTY STATES:				
AJEHGURH STATE	7,014	7,014	7,014	7,014
AMJEERA ,,	34,398	51,597	34,398	34,398
BEHUT ,,	1,400	1,400	1,400	1,400
CHIRKHARI ,,	8,583	8,584	8,583	8,583
KELCHEEPORE ,,	12,912	12,912	12,912	17,188
LAWA ,,	225	225	225	225
PALDEO ,,	242	242	242	242
PUNNAH ,,	9,955	9,955	9,955	9,955
RUTLAM ,,	65,520	66,610	65,520	65,488
SILLANA ,,	32,760	32,760	32,760	32,717
SIROHI ,,	6,881	6,881	6,881	6,881
	1,79,890	1,98,180	1,79,890	1,84,091
	14,38,019	14,64,115	14,45,825	15,19,656
Contributions.				
CONTRIBUTION FROM BHOPAL	1,81,818	1,81,818	1,81,818	1,81,818
,, JOUDPORE	1,15,000	1,15,000	1,15,000	1,15,000
,, KOTAH	2,00,000	2,00,000	2,00,000	2,00,000
CONTRIBUTIONS FROM VARIOUS PETTY STATES:				
ALLIRAJPOOR STATE	1,474	1,474	1,474	1,474
AMJEERA ,,	19,656	29,484	19,656	19,656
BURWANEE ,,	3,931	3,931	3,931	3,931
DEWAS ,,	33,022	33,022	33,022	33,022
DHAR ,,	7,656	7,656	7,656	7,243
JABOOAH ,,	1,474	1,474	1,474	1,474
JOWRAH ,,	1,59,027	1,59,027	1,59,027	1,59,028
MALANI ,,	1,200	600	...	...
	2,27,440	2,36,668	2,26,240	2,25,828
	7,24,258	7,33,486	7,23,058	7,22,646
Subsidies.				
FEES ON SUCCESSION TO NATIVE STATES	4,723	7,399	8,117	1,68,436
TOTAL TRIBUTES FROM NATIVE STATES ..... R	21,67,000	22,05,000	21,77,000	24,10,738

REVENUE AND RECEIPTS—*continued.*

XII.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
IMPERIAL.				
POSTAGE ON LETTERS AND NEWSPAPERS . . . . . / POSTAGE ON BANGHY PARCELS	26,00,000	26,00,000	26,13,000	26,09,419
SALE OF POSTAGE STAMPS—				
ORDINARY STAMPS	56,00,000	53,00,000	52,70,000	49,45,963
SERVICE STAMPS	16,13,000	15,95,000	16,40,000	15,72,756
	72,13,000	68,95,000	69,10,000	65,18,719
DEDUCT:				
Proportion of Postage to be received in India on account of Great Britain	2,80,000	2,90,000	2,72,000	2,85,269
	69,33,000	66,05,000	66,38,000	62,33,450
MAIL CART AND PARCEL VAN PASSENGER SERVICE	1,74,500	1,74,500	1,67,000	1,62,643
RECEIPTS ON ACCOUNT OF MONEY ORDERS	11,00,000	10,15,000	9,50,000	9,12,551
COMMISSION ON SALE OF INDIAN POSTAL NOTES . . .	6,000	4,500	2,000	2,847
FEES AND PETTY RECEIPTS:				
Window Delivery Tickets	8,000	8,000	8,000	7,945
Petty Receipts	40,000	40,000	40,000	49,889
	48,000	48,000	48,000	57,834
CONTRIBUTIONS FROM NATIVE STATES	6,000	6,000	6,000	6,000
BULLOCK TRAIN COLLECTIONS	1,09,000	1,09,000	1,15,000	1,57,244
	1,09,76,500			
ADD—For rounding .	500			
TOTAL POST OFFICE ..... R	1,09,77,000	1,05,62,000	1,05,39,000	1,01,41,988

XIII.—TELEGRAPH.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
IMPERIAL.				
INDIAN TELEGRAPH—REVENUE ACCOUNT	47,00,000	45,90,000	48,04,500	40,19,462
INDO-EUROPEAN TELEGRAPH, CAPITAL ACCOUNT—PERSIAN SECTION	...	12,000	4,000	...
INDO-EUROPEAN TELEGRAPH—REVENUE ACCOUNT . . .	6,97,500	7,01,000	6,65,100	6,88,474
	53,97,500	53,03,000	54,73,600	
To make up amount passed in Financial Orders	—500	...	+400	
TOTAL TELEGRAPH ..... R	53,97,000	53,03,000	54,74,000	47,07,936

REVENUE AND RECEIPTS—*continued.*

XIV.—MINT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
SEIGNORAGE DUTY ON COINING GOLD	1,800	1,600	1,600	1,125
SEIGNORAGE DUTY ON COINING SILVER	1,50,000	2,92,000	1,50,000	1,47,852
GAIN ON COINAGE OPERATIONS	17,000	14,000	20,000	23,012
GAIN ON COPPER COINAGE	3,50,000	3,50,000	1,50,000	5,60,227
SALE OF OLD STORES AND MATERIALS	1,000	18,600	1,000	934
MISCELLANEOUS	30,000	12,800	45,400	50,776
ADD FOR ROUNDING	200	...	...	...
TOTAL MINT ..... R	5,50,000	6,89,000	3,68,000	7,83,926

XV.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	20,330	20,000	91,110	82,522
COURT FEES REALIZED IN CASH	1,100	1,300	1,300	4,144
GENERAL FEES, FINES, AND FORFEITURES	27,700	28,000	28,600	26,886
JAILS:				
Jail Manufactures	24,500	21,500	21,500	20,638
Hire of Convicts	4,000	500	2,000	379
Miscellaneous	400	300	100	174
Recoveries of Transportation and Jail charges from Native States	6,000	6,000	...	7,127
	34,900	28,300	23,600	28,318
CONVICT RECEIPTS AT PORT BLAIR AND NICOBARS:				
Port Blair:				
Jail Manufacture	1,850	11,700	19,760	2,429
Sale of Produce	62,650	39,000	1,74,910	25,469
Hire of Convicts	3,000	3,000	4,200	3,938
Tea Garden	9,000	..	...	...
Sale of Stores	1,50,000	1,01,400	1,01,400	
Sale of Stores to Police	...	2,700	7,200	
Sale of Stores to Forest	...	6,700	6,720	1,71,446
Sale of Stores to Ecclesiastical	...	200	200	
Sale of Stores to Marine	...	3,000	3,300	
Miscellaneous	26,720	30,000	23,710	26,189
Recoveries from Native States for their Prisoners in Port Blair	72,000	60,000	...	83,567
	3,25,220	2,57,700	3,41,400	3,13,038
Nicobars:				
Jail Manufacture	20	30	...	5
Sale of Produce	820	2,300	...	2,531
Hire of Convicts	660	570	...	698
Sale of Stores	8,000	13,000	4,000	8,444
Miscellaneous	1,600	1,500	620	1,683
	11,100	17,400	4,620	13,361
	3,36,320	2,75,100	3,46,020	3,26,399
MISCELLANEOUS	8,000	8,000	1,720	97
TOTAL IMPERIAL ..... R	4,28,350	3,60,700	4,92,350	4,68,366
LOCAL.				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY—LOCAL	550	300	550	351
COURT-FEES REALISED IN CASH—LOCAL	100	...	100	...
TOTAL LOCAL ..... R	650	300	650	351
TOTAL LAW AND JUSTICE ..... R	4,29,000	3,61,000	4,93,000	4,68,717

REVENUE AND RECEIPTS—*continued.*

XVI.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	₹	₹	₹	₹
* POLICE SUPPLIED TO RAILWAYS	75,000	15,000	...	...
FEES, FINES, AND FORFEITURES	550	25,000	550	...
SUPERANNUATION RECEIPTS	700	1,600	600	674
MISCELLANEOUS	1,910	1,510	1,510	2,784
TOTAL IMPERIAL ..... ₹	78,160	43,110	2,660	3,458
LOCAL.				
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, AND PERSONS—LOCAL,	2,500	2,350	2,500	2,244
FEES, FINES, AND FORFEITURES—LOCAL:				
Cattle Pound Fees and Fines	4,740	4,240	4,240	6,893
MISCELLANEOUS—LOCAL,	1,600	1,300	1,600	1,278
TOTAL LOCAL ..... ₹	8,840	7,890	8,340	10,415
TOTAL POLICE ..... ₹	87,000	51,000	11,000	13,873

* Recoveries on account of cost of Police supplied to Bombay, Baroda, and Central India Railway Company for Rajputana Railway.

XVII.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	₹	₹	₹	₹
I.—DOCKYARD SERVICES AND SUPPLIES TO OTHER DEPARTMENTS, PRIVATE INDIVIDUALS, &c.	4,00,000	4,00,000	6,00,000	5,00,015
II.—HIRE OF VESSELS	1,500	8,000	1,000	1,828
III.—SALE PROCEEDS OF VESSELS	30,000	80,000	1,00,000	21,000
DITTO OF STORES	55,000	43,000	43,000	55,791
IV.—FREIGHT, PASSAGE, AND TONNAGE	10,000	3,000	10,000	59,236
V.—MISCELLANEOUS	1,10,500	1,20,000	1,00,000	1,21,952
TOTAL MARINE ..... ₹	6,07,000	6,54,000	8,54,000	7,59,822

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	₹	₹	₹	₹
FEES, GOVERNMENT SCHOOLS	3,600	3,840	3,350	3,587
CONTRIBUTIONS:				
From Native States and Private Persons	8,000	8,020	8,020	8,184
SALE PROCEEDS OF BOOKS	100	100	200	169
MISCELLANEOUS	150	150	150	354
	11,850			
DEDUCT—FOR ROUNDING	450			
TOTAL IMPERIAL ..... ₹	11,400	12,110	11,720	12,294
LOCAL.				
SCHOOL FEES—LOCAL	3,350	3,350	3,350	3,372
CONTRIBUTIONS—LOCAL:				
From Government	1,060	960	960	960
From Native States and Private Persons	3,570	...	1,350	
SALE PROCEEDS OF BOOKS—LOCAL	600	560	600	519
MISCELLANEOUS—LOCAL	20	20	20	1,555
TOTAL LOCAL ..... ₹	8,600	4,890	6,280	6,406
TOTAL EDUCATION ..... ₹	20,000	17,000	18,000	18,700

REVENUE AND RECEIPTS—*continued.*

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
MISCELLANEOUS	500	500	500	13
LOCAL.				
CONTRIBUTIONS—LOCAL	3,500	3,500	3,500	2,836
MISCELLANEOUS—LOCAL	...	...	...	5
TOTAL LOCAL ..... R	3,500	3,500	3,500	2,841
TOTAL MEDICAL ..... R	4,000	4,000	4,000	2,854

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885 86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
Agriculture—				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS	...	...	...	718
GOVERNMENT BULL AND STALLION RECEIPTS	8,310	16,540	9,200	16,752
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS	...	500	...	...
Labour and Emigration—				
EMIGRATION FEES	...	...	...	54
Miscellaneous—				
EXAMINATION FEES	500	510	500	580
SALE OF STORES AND MATERIALS	1,78,150	1,89,000	1,59,850	1,58,637
MISCELLANEOUS	15,640	15,450	15,450	9,002
TOTAL IMPERIAL ..... R	2,02,600	2,22,000	1,85,000	1,85,743
LOCAL.				
Agriculture—				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—LOCAL	1,400	3,000	4,000	3,482
MISCELLANEOUS—LOCAL	...	...	...	68
TOTAL LOCAL ..... R	1,400	3,000	4,000	3,550
TOTAL SCIENTIFIC AND OTHER MINOR DEPARTMENTS ..... R	2,04,000	2,25,000	1,89,000	1,89,293

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
PROFITS ON NOTE CIRCULATION	25,00,870	25,00,870	25,01,510	25,02,863
INTEREST ON ADVANCES MADE TO SERVICE FUNDS	38,400	38,400	33,400	37,200
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS:				
On Advances to Cultivators	1,000	300	1,000	352
On Temporary Loans	1,46,280	1,50,000	1,45,000	1,69,241
	1,47,280	1,50,300	1,46,000	1,69,593
INTEREST ON ARREARS OF REVENUE	1,860	1,500	1,000	1,496
INTEREST ON GOVERNMENT SECURITIES	1,000	500	1,000	834
PERCENTAGE FROM SUBSCRIBERS TO U. S. F. P. FUND	2,500	2,500	...	707
INTEREST ON OVERDRAWN CAPITAL OF GUARANTEED RAILWAYS	1,51,000	2,43,000	54,000	68,632
MISCELLANEOUS	50,700	55,000	3,020	37,628
TOTAL IMPERIAL ..... R	28,93,610	29,92,070	27,39,930	28,18,953
LOCAL.				
INTEREST ON GOVERNMENT SECURITIES—LOCAL:				
Interest on Thomason's Fund	100	100	100	96
On other items	2,290	2,830	1,970	1,835
TOTAL LOCAL ..... R	2,390	2,930	2,070	1,931
TOTAL INTEREST ..... R	28,96,000	29,95,000	27,42,000	28,20,884

REVENUE AND RECEIPTS—*continued.*

XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
IMPERIAL.				
SUBSCRIPTIONS TO THE MILITARY FUND	3,10,000	3,25,000	3,25,000	3,48,781
SUBSCRIPTIONS TO THE MILITARY ORPHAN FUND	1,30,000	1,39,300	1,65,000	1,59,641
EXCESS PAYMENTS ON ACCOUNT OF THE MILITARY ORPHAN FUND TRANSFERRED FROM DEPOSITS	4,25,000	3,91,000	3,55,300	3,26,470
SUBSCRIPTIONS TO THE MEDICAL RETIRING FUND	4,500	5,800	4,500	5,891
DITTO DITTO BENGAL CIVIL FUND	4,40,000	...	...	...
SUBSCRIPTIONS TO THE BOMBAY CIVIL FUND	5,000	5,000	3,000	4,654
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS	...	...	11,600	189
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	3,00,500*	1,65,850*	55,600	1,18,466
RECOVERIES ON ACCOUNT OF CAPITALIZED PENSIONS (MARINE)	8,000	10,000	8,000	8,976
MISCELLANEOUS	..	50	...	35
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c. ..... R	16,23,000	10,42,000	9,28,000	9,73,103

* Includes Recoveries from the Rajputana Railway Company on account of Leave and Pension Allowances.

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
IMPERIAL.				
†STATIONERY RECEIPTS	75,000	20,100	...	234
SALE OF GAZETTES AND OTHER PUBLICATIONS	25,000	25,000	23,000	24,759
OTHER PRESS RECEIPTS	34,000	44,900	40,000	44,713
TOTAL STATIONERY AND PRINTING ..... R	1,34,000	90,000	63,000	69,706

† Recoveries from the Rajputana Railway Company on account of Forms and Stationery supplied—Budget 75,000 and Revised 20,000.

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
IMPERIAL.				
GAIN BY EXCHANGE	40,000	45,000	25,000	35,722
PREMIUM ON BILLS	35,000	35,000	35,000	36,985
UNCLAIMED DEPOSITS	5,000	1,73,000	5,000	3,671
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN 3 YEARS' STANDING	1,000	1,000	1,000	684
SALE PROCEEDS OF DURBAR PRESENTS	5,500	33,000	30,500	2,819
SALE OF OLD STORES AND MATERIALS	4,000	5,500	4,000	5,306
SALE OF LANDS AND HOUSES	...	300	...	379
FEES FOR GOVERNMENT AUDITS	22,000	22,000	22,000	21,137
CONTRIBUTIONS	...	660	...	...
RENTS	1,260	720	1,260	829
RATES AND TAXES	...	20	...	19
MISCELLANEOUS FEES, FINES, AND FORFEITURES	3,000	5,000	1,100	2,275
RECOVERIES FROM RAILWAY COMPANIES FOR GENERAL SUPERVISION	32,000	...	...	...
MISCELLANEOUS	80,440	89,500	1,12,140	93,340
TOTAL IMPERIAL ..... R	2,29,200	4,10,700	2,37,000	2,03,166
LOCAL.				
CONTRIBUTIONS—LOCAL:				
Contribution from Government	360	900	900	906
Contribution from Private Persons	540			
	900			
Carried over	900	900	900	906
	2,29,200	4,10,700	2,37,000	2,03,166

REVENUE AND RECEIPTS—*concluded.*

XXIV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	₹	₹	₹	₹
Brought forward	2,29,200	4,10,700	2,37,000	2,03,166
LOCAL—contd. Brought forward	900	900	900	906
RENTS—LOCAL:				
Rent of Lands	3,140	2,250	3,120	3,191
Receipts from Staging Bungalows	2,500	3,700	3,300	3,859
Rent of Shops and Houses	100	100	200	269
Rent of Agency Dwelling-House	550	550	550	660
Rent of Deputy Bheel Agent's House	...	...	150	...
	6,290	6,600	7,320	7,979
MISCELLANEOUS FEES, FINES AND FORFEITURES—LOCAL				
Market Fees	1,300	1,200	1,200	1,236
Fees and Fines	10,000	6,300	10,000	8,299
	11,300	7,500	11,200	9,535
MISCELLANEOUS—LOCAL:				
Contract Tax on Sale of Cattle, and Brokerage thereon	2,450	2,000	2,000	1,818
Contract Tax on Weighment of Grain	3,000	3,000	3,000	2,674
Conservancy Tax	2,700	2,500	2,700	1,853
Other Items	3,160	8,800	2,880	2,286
	11,310	16,300	10,580	8,631
TOTAL LOCAL ..... ₹	29,800	31,300	30,000	27,051
TOTAL MISCELLANEOUS ..... ₹	2,59,000	4,42,000	2,67,000	2,30,217

XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	₹	₹	₹	₹
IN CHARGE OF CIVIL OFFICERS—				
Miscellaneous	...	...	...	511
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Ferry Collections	1,600	2,000	2,000	21,577
Tolls on Ghât Roads	19,300	19,000	19,000	
Miscellaneous	100	...	...	...
TOTAL LOCAL ..... ₹	21,000	21,000	21,000	21,577
TOTAL CIVIL BUILDINGS, ROADS, AND SERVICES ..... ₹	21,000	21,000	21,000	22,088

GOVERNMENT OF INDIA.

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1885-86.

EXPENDITURE.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.				
At 4½ per cent.	R	R	R	R
Interest on 4½ per cent. Transfer Loan of 1870	8,22,400	8,22,400	8,24,100	8,32,702
Interest on 4½ per cent. Loan of 1878	8,00,500	8,00,500	8,36,500	8,35,049
Interest on Transfer Loan of 1879, 4½ per cent. portion	84,66,100	84,66,100	84,29,400	87,21,267
Interest on 4½ per cent. Loan for Indore State Railway	4,50,000	4,50,000	4,50,000	4,50,000
At 7 Shillings Sterling per cent.	1,05,39,000	1,05,39,000	1,05,40,000	11,08,39,018
Interest on Transfer Loan of 1879, 7 shillings per cent. portion	10,000	10,000	10,000	11,269
At 4 per cent.				
Interest on 4 per cent. Loan of 1832-33	3,60,600	3,64,600	3,70,000	3,40,995
Interest on 4 per cent. Loan of 1835-36	9,64,000	10,00,000	9,98,250	10,48,642
Interest on 4 per cent. Loan of 1842-43	93,70,400	93,38,300	93,81,250	91,74,387
Interest on 4 per cent. Loan of 1854-55	20,10,700	20,73,800	21,28,350	21,44,950
Interest on 4 per cent. Transfer (Consolidated) Loan of 1st May 1865	1,01,17,400	98,62,500	96,09,800	87,92,767
Interest on 4 per cent. Transfer (Consolidated) Loan of 22nd April 1854	8,000	8,000	8,000	5,717
Interest on 4 per cent. (Reduced) Loan of 1879	37,88,700	41,22,000	41,15,000	40,91,234
Interest on 4 per cent. Promissory Notes for Mysore Family	35,800	36,500	39,200	35,309
Interest on 4 per cent. Loan of Maharaja Scindia for State Railway	6,00,000	6,00,000	6,00,000	6,00,000
Interest on 4 per cent. East Indian Railway Commuted Stock	4,400	4,300	4,150	3,315
Interest on Government of India Stock Notes	78,000	78,000	79,000	52,422
Interest on 4 per Cent. (Tajmehal Arrears)	...	3,10,000	..	...
	2,73,38,000	2,77,98,000	2,73,33,000	2,62,89,738
At 3½ per cent.				
Interest on 3½ per cent. Loan of 1853-54	20,000	20,000	20,000	18,055
Other Items.				
Interest on Expired Loans:				
Interest on 5½ per cent. Loan of 1859-60				8,023
Interest on 5 per cent. Loan of 1841-42				...
Interest on 5 per cent Public Works Loan of 1854-55				...
Interest on 5 per cent. Loan of 1856-57				1,585
Interest on 5 per cent. Debenture Loan of 1867-68				3,050
Interest on 4½ per cent. Loan of 1872	23,000	13,000	10,000	12,584
Interest on 4½ per cent. Loan of 1871				879
Interest on 4 per cent. Loan of 1824-25				81
Interest on 4 per cent. Loan of 1828-29				112
Interest on 4 per cent. (Reduced) Loan of 1881				326
	23,000	13,000	10,000	26,640
Interest on Provincial Debenture Loans:				
Nagpore-Raipore Railway Debenture Loan (Central Provinces)	19,000	19,000	19,000	14,561
Ghazipur-Dildarnagar Railway Debenture Loan (N.-W. Provinces)	20,000	20,000	20,000	20,920
Mathura-Hatras Light Railway Debenture Loan (N.-W Provinces)	12,960	12,960	12,960	12,180
Cawnpore-Furruckabad Railway Debenture Loan (N.-W. Provinces)	18,040	18,040	18,040	15,044
	70,000	70,000	70,000	62,705
Discount on Loans	...	...	...	3,45,078
Commission on Stock Notes	...	...	...	31
	3,80,00,000	3,84,50,000	3,79,83,000	3,75,92,534
Deduct—				
Interest on Debt incurred for Productive Public Works and Stock Notes chargeable to the following Provinces:—				
India	1,85,37,000	1,71,67,000	1,69,81,000	1,60,07,966
Central Provinces	3,97,000	3,73,000	3,78,000	3,51,921
British Burmah	10,82,000	9,99,000	9,75,000	8,53,183
Assam	...	...	1,000	229
Bengal	41,77,000	39,49,000	41,03,000	37,61,314
N.-W. Provinces and Oudh	26,80,000	26,33,000	26,48,000	26,08,425
Punjab	2,12,000	1,92,000	1,95,000	1,21,806
Madras	8,000	8,000	8,000	6,771
Bombay	8,000	8,000	11,000	7,194
	2,71,01,000	2,53,29,000	2,53,00,000	2,37,18,809
Interest on Security Purchase Account	...	...	...	1,47,872
	2,71,01,000	2,53,29,000	2,53,00,000	2,38,66,681
Total 1, Interest on Ordinary Debt .... R	1,08,99,000	1,31,21,000	1,26,83,000	1,37,25,853

EXPENDITURE —*continued.*

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.				
SPECIAL LOANS.	R	R	R	R
INTEREST ON LOANS FROM THE LATE KING OF OUDH	7,18,000	7,18,000	7,00,000	8,70,966
INTEREST ON LOANS FROM RAJAH CALLYSUNKER GHOSAL	2,400	2,400	2,400	3,000
INTEREST ON BOOK DEBT LOAN ON ACCOUNT OF MADHO RAO	26,720	26,720	26,700	26,720
INTEREST ON OTHER LOANS:				
Interest on 8 per cent. Perpetual Loan (Madras)	12,320	12,320	12,300	12,320
Interest on 6 per cent. Perpetual Loan (Madras)	4,800	6,700	4,800	6,710
Interest on Kollah Singana Chetty's Choultry Endowment (Madras)	2,400	630	2,400	627
Interest on Deposits of the Monigar Choultry (Madras)	3,800	3,800	3,800	...
	23,320	23,450	23,300	19,657
TREASURY NOTES OF SERVICE AND OTHER FUNDS.				
INTEREST ON TREASURY NOTES ON ACCOUNT OF SOLDIERS' SAVINGS BANK DEPOSITS	7,70,440	7,70,570	7,52,400	9,20,343
INTEREST ON TREASURY NOTES IN FAVOR OF SERVICE FUNDS (*CIVIL FUND*)	100	...	100	...
INTEREST ON TREASURY NOTES ON ACCOUNT OF THE BHONSLA AND OTHER NAGPUR TEMPLES	...	4,60,000	4,65,000	3,31,113
INTEREST AT 4 PER CENT. ON MADRAS NON-TRANSFERABLE TREASURY NOTES	20,000	20,000	20,000	20,376
	27,700	25,200	5,200	7,360
	47,800	5,05,200	4,90,300	3,58,849
DEPOSITS OF SERVICE FUNDS BEARING INTEREST.				
INTEREST ON CIVIL FUNDS (BENGAL CIVIL FUND)	...	31,200	20,000	21,045
INTEREST ON CIVIL FUNDS UNDER RULES OF 1ST JANUARY 1850	...	3,38,800	3,40,000	3,22,758
INTEREST ON UNCOVENANTED SERVICE FAMILY PENSION FUND	5,00,000	4,94,250	4,60,000	4,74,706
	5,00,000	8,64,250	8,20,000	8,18,509
SAVINGS BANK DEPOSITS.				
INTEREST ON DISTRICT SAVINGS BANK DEPOSITS	22,000	22,000	20,000	19,454
INTEREST ON POST OFFICE SAVINGS BANK DEPOSITS	5,00,000	3,37,000	3,16,000	1,87,217
INTEREST ON DEPOSITS IN STATE RAILWAY PROVIDENT INSTITUTIONS	14,000	24,000	4,000	9,007
INTEREST ON SOLDIERS' DEPOSITS IN SAVINGS BANK	50,000	50,000	50,000	47,361
INTEREST ON TELEGRAPH SAVINGS BANK DEPOSITS	3,500	3,500	3,500	3,161
INTEREST ON POST OFFICE DEPARTMENTAL GUARANTEE FUND	1,000	1,000	...	687
INTEREST ON CIVIL ENGINEER'S PROVIDENT FUND	5,000	1,000	...	...
	5,95,500	4,38,500	3,93,500	2,66,887
SPECIAL SAVINGS BANK ACCOUNTS.				
INTEREST ON GENERAL FAMILY PENSION FUND	3,500	3,500	32,000	32,955
INTEREST ON HINDU FAMILY ANNUITY FUND	2,000	2,000	2,000	4,287
	5,500	5,500	34,000	37,242
POLITICAL AND RAILWAY FUNDS.				
INTEREST ON BAHU BEGUM'S STIPEND FUND	52,000	60,360	70,000	65,086
INTEREST ON RAILWAY FUNDS	64,000	70,000	68,200	59,798
	1,16,000	1,30,360	1,38,200	1,24,884
OTHER ACCOUNTS.				
INTEREST ON BALANCES OF NET RAILWAY TRAFFIC RECEIPTS	23,000	20,000	20,000	18,722
INTEREST ON MISCELLANEOUS ACCOUNTS:				
Trust Deposits, Military Orphan Fund	...	...	500	...
Deposits of the Lower Orphan School	...	...	150	143
Deposits of the Lawrence Military Asylum, Mount Aboo	500	500	500	500
Annuity on account of Futtey-oolla Khan	2,400	2,400	2,400	2,400
Miscellaneous	1,860	1,720	23,050	15,490
	4,760	4,620	26,600	18,533
	27,760	24,620	46,600	37,255
TOTAL 2, INTEREST ON OTHER OBLIGATIONS ..... R	20,63,000	27,39,000	26,75,000	25,63,969

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate 1884-85.	Accounts, 1883-84.
IMPERIAL.				
REVENUE REFUNDS:	R	R	R	R
Land Revenue	3,120	3,000	3,000	1,690
Salt	75,000	19,670	99,670	74,091
Stamps	4,510	4,280	4,280	3,186
Excise	...	1,000	...	567
Forest	50	2,000	50	8
Registration	...	50	...	8
	82,680	30,000	1,07,000	79,550
ADD—For rounding	320			
TOTAL 3, REFUNDS AND DRAWBACKS ..... R	83,000	30,000	1,07,000	79,550

EXPENDITURE —*continued.*

4.—ASSIGNMENTS AND COMPENSATIONS.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	₹	₹	₹	₹
COMPENSATIONS	30,96,518	31,72,490	31,64,220	31,44,416
MISCELLANEOUS	3,150	4,510	3,780	3,066
	30,99,668			
ADD—For rounding	332			
TOTAL 4. ASSIGNMENTS AND COMPENSATIONS ..... ₹	31,00,000	31,77,000	31,68,000	31,47,482

DETAILS.

COMPENSATIONS:	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
EXCEEDING ₹5,000 PER ANNUM.	₹	₹	₹	₹
Keyso Roy Paton (compensation payable to Holkar)	29,480	29,480	29,480	29,484
Compensation to Maharaja of Kishengurh for loss of transit duties on Rajputana Railway	20,000	20,000	20,000	20,000
Compensation to Sirohi Durbar for loss of transit duties on the completion of Railway between Ajmere and Amedabad	10,000	10,000	10,000	20,000
Compensation to his Highness the Khan of Khelat for the surrender of his right to levy dues on merchandise passing through the Bolan	30,000	30,000	30,000	15,000
Compensation to Raisini Sirdars and Kurds for surrender of certain rights in the Bolan Pass	13,000	13,000	13,000	5,489
SALT COMPENSATIONS PAYABLE TO THE FOLLOWING STATES:				
Joudpore State	9,61,390	9,61,400	9,61,390	9,61,396
Jeypore "	6,88,310	6,88,310	6,88,310	6,88,309
Gwalior "	3,12,500	3,12,500	3,12,500	3,12,500
Bhurtpore "	1,50,500	1,50,500	1,50,500	1,50,500
Ulwar "	1,25,000	1,25,000	1,25,000	1,25,000
Bahwulpore "	80,000	80,000	80,000	80,000
Dholepore "	60,000	60,000	60,000	60,000
Meywar "	2,04,150	2,04,150	2,04,150	2,04,150
Kishengurh "	25,000	25,000	25,000	25,000
Datia "	10,000	10,000	10,000	10,000
Bikanir "	6,000	6,000	6,000	6,000
Sirohi "	10,800	10,800	1,800	1,800
Lawa "	700	700	700	700
Royalty payable to the Joudpore and Jeypore States under the Sambhar Lake Treaty	2,07,500	2,81,550	2,85,000	2,04,955
Istimrardars and Jagirdars of Ajmere	4,283	4,810	4,180	4,178
Holkar State	61,880	61,880	61,880	61,875
Rutlam "	1,000	1,000	1,000	2,000
Jaora "	2,500	2,500	2,500	5,000
Sitaman "	2,000	2,000	2,000	2,000
Bhopal "	10,000	10,000	10,000	10,000
Kotah "	19,180	19,175	19,180	83,080
Kerowli "	5,695	5,695	5,000	5,695
Shahpura "	5,000	5,000	5,000	5,000
Jhallawar "	7,250	7,250	7,250	14,500
Tonk "	20,000	20,000	20,000	20,000
Boondee "	8,000	8,000	8,000	8,000
Santhar "	1,450	1,450	1,450	...
Dewas " (Senior Branch)	410	410	410	825
Dewas " (Junior Branch)	410	410	410	825
Sailana "	410	410	410	825
Rajgarh "	620	1,860	620	...
Nursingarh "	620	1,860	620	...
NOT EXCEEDING ₹5,000 PER ANNUM	30,95,038	31,72,100	31,62,740	31,44,086
	1,480	390	1,480	330
TOTAL COMPENSATIONS ..... ₹	30,96,518	31,72,490	31,64,220	31,44,416
MISCELLANEOUS:				
NOT EXCEEDING ₹5,000 PER ANNUM	3,150	4,510	3,780	3,066
TOTAL MISCELLANEOUS ..... ₹	3,150	4,510	3,780	3,066

EXPENDITURE—*continued.*

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS	2,36,370	2,25,590	2,13,380	2,18,204
REVENUE SURVEYS	2,88,005	1,46,890	1,71,903	1,09,618
LAND SETTLEMENT CHARGES	29,700	26,580	18,480	22,251
RENTS, RATES, AND TAXES	...	100	...	113
PETTY CONSTRUCTION AND REPAIRS	3,000	3,000	2,000	3,156
EXPENDITURE AGAINST QUETTA ASSIGNED REVENUES	84,450	70,400	...	61,550
	6,41,525		4,05,763	
For rounding	+ 165		—323	
TOTAL IMPERIAL ..... R	6,41,690	4,72,560	4,05,440	4,14,892
LOCAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS(*a*) —LOCAL	29,310	23,440	25,560	240
TOTAL 5, LAND REVENUE ..... R	6,71,000	4,96,000	4,31,000	4,15,132

DETAILS.

NUMBERS. 1884-85	NUMBERS. 1885-86.	COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS:	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SALARIES.	R	R	R	R
2	2	Commissioners (full and moiety)	33,000	30,300	30,960	28,560
6	6	Assistant and Extra Assistant Commissioners and Deputy Magistrate (full and moiety)	21,230	20,000	23,430	22,547
—	...	*Superintendent and Assistants* (*Coorg*)	...	...	...	1,675
8	8		54,230		54,390	
		LESS—Deduction on account of Civil Service Annuity	800		800	
			53,430	50,300	53,590	52,782
		CHIEF OFFICE ESTABLISHMENT.				
50	52	Clerks (full and moiety)	31,120	36,000	30,060	31,506
35	39	Sheristadars, Moonshees, and others (full and moiety)	16,200	14,000	15,480	13,478
71	77	Servants (full and moiety)	5,130	4,600	4,640	4,602
		Extra Establishment (Karwars)	3,500	...	...	...
156	168		55,950	54,600	50,180	49,586
		TEHSILDARS AND ESTABLISHMENTS.				
6	3	Tehsildars	6,060	16,000	12,300	16,088
143	158	Soubadars, Moonshees, and others	58,030	49,800	49,820	49,451
—	...	Patwarees	...	900	...	841
218	222	Servants	18,160	18,600	17,930	18,013
		Compensation for dearness of Provison	5,150	...	...	...
—	—	Charges on account of the Maunpore Pergunnah (Moiety excepting Jail Charges shown exclusively under "19—Law and Justice")	87,400	85,300	80,050	84,393
			1,180	1,180	1,180	1,230
—	—	Charges for collecting Land Revenue in Port Blair	1,500	1,400	1,500	1,404
367	383	CONTINGENT CHARGES.				
		Charges for remittance of Treasure within the District	400	300	1,200	250
		Office and House-rent	...	100	120	210
		Country Stationery	940	790	790	1,041
		Law Charges	20	50	100	...
		Service Telegrams	1,100	1,200	680	829
		Purchase of Tents and Furnitures	4,730	5,000	4,330	4,787
		Subscriptions to Newspapers	30	30	30	15
		Purchase of Books and Publications	180	100	330	88
		Office Expenses and Miscellaneous	7,610	10,000	6,600	8,041
		Carriage of Revenue grain	8,300	...	...	...
		Talook Contingencies:				
		House-rent	1,550	1,450	1,450	889
		Miscellaneous	1,580	1,400	1,400	3,093
		Cattle:				
		Establishment	1,100	560	560	558
		Feed of Cattle and Miscellaneous	1,500	1,100	1,100	871
			29,040	22,080	18,690	20,672
		TRAVELLING EXPENSES.				
		Travelling Allowances and Expenses of Officers	3,880	3,900	3,900	3,790
		Ditto ditto ditto of Establishment	1,600	1,500	1,900	1,363
			5,480	5,400	5,800	5,153
		POSTAGE CHARGES	2,610	5,330	2,610	2,984
			2,36,590		2,13,600	
		DEDUCT—Probable Savings	220		220	
		TOTAL COLLECTORS', &c., ESTABLISHMENTS ..... R	2,36,370	2,25,590	2,13,380	2,18,204

(*a*) In future accounts and estimates these charges should be shewn under "18.—General Administration—General Establishment of Loca

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
REVENUE SURVEYS:				
SURVEY OF INDIA, REVENUE BRANCH.				
	R	R	R	R
Portion of Controlling and Administrative Staff, *vide* detail under "26.—Scientific and other Minor Departments"	53,790	54,750	55,293	49,822
Portion of Head-quarters correspondence and drawing offices, *vide* detail under "26.—Scientific and other Minor Departments"	61,200	52,280	59,290	52,384
Charges of Ajmere Revenue Survey Party, *vide* detail under "26.—Scientific and other Minor Departments"	1,33,135	35,940	17,000	5,216
	2,48,125	1,42,970	1,31,583	1,07,422
DEDUCT—Cost of Europe Stores charged in the Account of Madras by deduction from India	...	...		1,781
TOTAL SURVEY OF INDIA, REVENUE BRANCH R	2,48,125	1,42,970	1,31,583	1,05,641
COORG SURVEYS:				
ESTABLISHMENT.				
NUMBERS. 1884-85. 1885-86.				
1 1 Manager	...	...	420	79
1 2 Clerk and Computor	1,080	920	600	856
3 3 Surveyors	1,320	1,400	2,220	1,392
10 10 Field Establishment	840	1,000	840	...
1 1 Servant	120		120	1,104
16 16	3,360	3,320	4,200	3,431
CONTINGENT CHARGES.				
Purchase and Repair of Instruments / Equipment and Miscellaneous	760	500	360	365
Travelling Expenses	...	100	...	181
Establishment for survey of bani lands	35,760	...	35,760	...
TOTAL COORG SURVEYS ..... R	39,880	3,920	40,320	3,977
TOTAL REVENUE SURVEYS ..... R	2,88,005	1,46,890	1,71,903	1,09,618
LAND SETTLEMENT CHARGES.				
SALARIES.				
NUMBERS. 1884-85. 1885-86.				
1 1 Settlement Officer	18,000	17,280	18,000	17,280
Less.—Deduction on account of Civil Service Annuity.	720	...	720	
	17,280	17,280	17,280	17,280
ESTABLISHMENT.				
— 8 Clerks and others	4,020	6,400	1,200	3,614
— 8 Servants	480	900	...	412
— 18 Field Establishment	3,600	...	...	...
34	8,100	7,300	1,200	4,026
CONTINGENT CHARGES.				
Office Expenses and Miscellaneous	2,570	1,500	...	305
TRAVELLING EXPENSES.				
Travelling Allowances	1,550	500	...	635
Postage Charges	200	...	...	5
TOTAL LAND SETTLEMENT CHARGES ..... R	29,700	26,580	18,480	22,251
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS—LOCAL.				
ESTABLISHMENT.				
NUMBERS. 1884-85. 1885-86.				
167 167 Putwarees	25,940	23,000	25,000	...
— ... Allowances to Local Fund Clerk	240	240	60	...
167 167	26,180	23,240	25,060	...
CONTINGENT CHARGES.				
Miscellaneous	3,130	200	500	240
TOTAL COLLECTORS', &c., ESTABLISHMENTS—LOCAL ..... R	29,310	23,440	25,560	240
EXPENDITURE AGAINST QUETTA ASSIGNED REVENUES.				
Quit rent to the Khan of Khelat	25,000	25,000	...	25,000
Collection of Land Revenue and Stamps	12,530	10,500	...	8,768
Political Magisterial and Legal Establishment	26,010	15,000	...	7,640
Law and Registration charges	500	700	...	361
Forest Establishment	2,390	1,500	...	4,556
Public Works	12,600	12,500	...	11,204
Micellaneous	5,420	5,200	...	4,021
TOTAL EXPENDITURE AGAINST QUETTA ASSIGNED REVENUES	84,450	70,400	...	61,550

EXPENDITURE—*continued.*

6.—OPIUM.

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL.				
		OPIUM AGENCIES AND ESTABLISHMENTS:	₨	₨	₨	₨
		SALARY.				
1	1	Assistant Opium Agent	3,600	3,600	3,600	3,600
		ESTABLISHMENT.				
10	10	Clerks	6,630	6,240	6,630	6,240
24	24	Servants	1,930	2,300	1,930	2,316
34	34		8,560	8,540	8,560	8,556
		CONTINGENT CHARGES.				
		Stationery Charges	...	...	...	14
		Service Telegrams	200	200	200	176
		Miscellaneous	650	500	530	336
			850	700	730	526
		Postage Charges	180	160	180	167
		TOTAL	13,190	13,000	13,070	12,849
		DEDUCT—For rounding	190	...	70	...
		TOTAL 6, OPIUM ..... ₨	13,000	13,000	13,000	12,849

7.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	₨	₨	₨	₨
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES	14,25,000	13,54,460	14,88,820	13,73,762
SALT PURCHASE AND FREIGHT	...	...	...	49,257
CARRIAGE AND FREIGHT	2,75,000	2,45,540	2,75,000	2,08,175
			17,63,820	
ADD—For rounding			180	
TOTAL 7, SALT ..... ₨	17,00,000	16,00,000	17,64,000	16,31,194

DETAILS.

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SALARIES, ESTABLISHMENTS, AND CONTINGENCIES:				
		CENTRAL OFFICE, AGRA:	₨	₨	₨	₨
		SALARIES.				
1	1	Commissioner of Inland Customs	30,000	36,800	30,000	28,872
1	1	Deputy Commissioner of Inland Customs	14,400	14,400	14,400	14,400
1	1	Personal Assistant to Commissioner	6,000	4,200	4,200	4,800
1	1	Analyst of Inland Customs	600	600	600	600
4	4		51,000		49,200	
		LESS—Deduction on account of Civil Service Annuity	1,200		1,200	
		ESTABLISHMENT.				
		OFFICE ESTABLISHMENT.	49,800	56,000	48,000	48,672
12	12	Clerks	12,060	12,060	12,060	12,048
15	15	Servants and Guards	1,100	1,100	1,100	1,101
27			13,160	13,160	13,160	13,149
		PREVENTIVE ESTABLISHMENT.				
		Inspectors and Assistants	...	1,200	...	1,268
			13,160	14,360	13,160	14,417
		CONTINGENT CHARGES.				
		House-rent	700	680	480	594
		Stationery Charges	100	100	100	116
		Hot-weather Establishment	210	210	210	229
		Tour Charges	...	...	2,700	...
		Service Telegrams	400	500	500	354
		Miscellaneous	4,400	5,400	5,400	4,539
			5,810	6,890	9,390	5,832
		TRAVELLING EXPENSES.				
		Travelling Expenses and Allowances	6,100	6,100	6,100	5,896
		POSTAGE CHARGES	1,200	1,200	1,200	1,198
		TOTAL CENTRAL OFFICE, AGRA ..... ₨	76,070	84,550	77,850	76,015
		Carried over	76,070	84,550	77,850	76,015

EXPENDITURE—*continued.*

7.—SALT—*continued.*

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SALARIES, ESTABLISHMENTS, &c.—*contd.*	R	R	R	R
		Brought forward	76,070	84,550	77,850	76,015
		MINES:				
		SALARIES.				
1	1	Assistant Commissioner of Customs	9,600	9,600	9,600	9,124
1	1	Inspector of Mandi	4,800	4,800	4,200	4,650
2	2		14,400	14,400	13,800	13,774
		ESTABLISHMENT.				
		Office Establishment.				
16	15	Clerks	6,660	6,500	6,840	6,389
16	16	Servants and Guards	1,160	1,160	1,160	1,157
32	31		7,820	7,660	8,000	7,546
		Preventive Establishment.				
21	21	Inspectors and Assistants	56,700	55,500	54,900	52,049
166	166	Sub-Inspectors, Kotegushts, and Jemadars	26,120	26,400	26,120	27,907
1316	1316	Servants and Guards	1,04,090	1,03,000	1,04,090	1,02,484
4	4	Medical Establishment	1,270	1,400	1,270	1,414
1507	1507		1,88,180	1,86,300	1,86,380	1,83,854
			1,96,000	1,93,960	1,94,380	1,91,400
		CONTINGENT CHARGES.				
		House-rent	460	500	500	462
		Service Telegram	40	100	...	35
		Stationery Charges	500	400	670	419
		Hot-weather Establishment	120	100	120	65
		Half Fines (Rewards)	300	300	1,800	169
		Wire Rope Tramway working charges	5,000	5,000	...	7,016
		Excavation Charges	65,000	64,000	77,500	59,518
		Commission on Salt Collection	14,000	20,000	...	8,028
		Petty Construction and Repairs, Mines and other Buildings	16,000	21,000	42,300	15,762
		Conveyance of Tents and Records	200	200	250	6
		Compensation to Frontier Chiefs and others	1,590	1,600	...	1,590
		Miscellaneous	35,400	35,500	35,570	16,856
			1,38,610	1,48,700	1,58,710	1,09,926
		Travelling Expenses	4,500	2,500	3,000	1,447
		POSTAGE CHARGES	670	700	920	663
		TOTAL MINES ..... R	3,54,180	3,60,260	3,70,810	3,17,210
		Carried over	4,30,250	4,44,810	4,48,660	3,93,225

7.—SALT —*continued.*

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts. 1883-84.
			R	R	R	R
		SALARIES, ESTABLISHMENTS, &c.—*contd.*				
		Brought forward .	4,30 250	4,44,810	4,48,660	3,93,225
		INTERNAL BRANCH.				
		SALARIES.				
2	2	Assistant Commissioners	19,200	23,000	19,200	21,208
		ESTABLISHMENT.				
		Office Establishment.				
22	22	Clerks	10,620	10,620	10,620	11,053
12	12	Servants and Guards	910	910	910	900
34	34		11,530	11,530	11,530	11,953
		Preventive Establishment.				
26	25	Inspectors and Assistants	83,700	85,000	87,300	88,368
327	314	Sub-Inspectors, Kotegushts, and Jemadars . .	69,430	65,000	71,040	64,979
2272	2081	Servants and Guards	1,77,890	1,72,000	1,94,340	1,71,969
2625	2420		3,31,020	3,22,000	3,52,680	3,25,316
			3,42,550	3,33,530	3,64,210	3,37,269
		CONTINGENT CHARGES.				
		House-rent	3,770	3,770	3,770	2,970
		Stationery Charges	2,300	2,300	2,580	2,284
		Hot-weather Establishment	240	240	240	162
		Conveyance of Tents, &c.	3,500	3,400	5,780	3,406
		Half Fines (Rewards)	3,000	3,000	7,170	2,865
		Petty Construction and Repairs	1,670	1,300	1,670	1,249
		Miscellaneous	15,740	11,000	13,880	10,979
			30,220	25,010	35,090	23,915
		Travelling Expenses	29,000	29,000	31,650	28,643
		POSTAGE CHARGES	3,600	3,600	4,010	3,641
		TOTAL INTERNAL BRANCH ..... R	4,24,570	4,14,140	4,54,160	4,14,676
		Carried over .	8,54,820	8,58,950	9,02,820	8,07,901

EXPENDITURE—*continued.*

7.—SALT—*continued*

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SALARIES, ESTABLISHMENTS, &c.—*contd.*	R	R	R	R
		Brought forward	8,54,820	8,58,950	9,02,820	8,07,901
		SAMBHAR LAKE. SALARY.				
1	1	Assistant Commissioner	7,800	7,150	7,200	7,206
		ESTABLISHMENT. *Office Establishment.*				
16	16	Clerks	12,120	12,120	12,120	11,986
13	13	Servants and Guards	1,100	1,000	1,100	1,139
		Temporary Establishment	..	200	...	...
			13,220	13,320	13,220	13,125
29	29	*Preventive Establishment.*				
12	12	Inspectors and Assistants	34,500	32,100	34,500	30,585
74	74	Sub-Inspectors, Kotegushts, and Jemadars	16,270	16,000	16,270	16,216
397	397	Servants and Guards	35,310	35,000	35,310	35,099
6	6	Medical Establishment	1,540	1,700	1,540	1,680
247	247	Temporary Establishment	4,500	4,000	8,910	4,146
736	736		92,120	88,800	96,530	87,726
			1,05,340	1,02,120	1,09,750	1,00,851
		CONTINGENT CHARGES.				
		Excavation Charges	...	3,000	...	...
		Office-rent	...	...	...	...
		Stationery Charges	200	150	300	170
		Manufacture	2,14,880	1,61,000	2,25,000	2,25,913
		Hot-weather Establishment	100	100	100	71
		Commission on Salt Collection	20,000	20,000	..	
		Petty Construction and Repairs, Office and other Buildings	3,500	5,000	3,500	2,860
		Half Fines (Rewards)	200	300	500	376
		Conveyance of tents, &c.	100	100	200	12
		Miscellaneous	65,000	50,000	59,560	71,913
			3,03,980	2,39,650	2,89,160	3,01,315
		TRAVELLING EXPENSES.				
		Travelling Expenses and Allowances	2,400	1,500	2,000	2,509
		Horse Allowance to Native Doctor	240	...	240	
			2,640	1,500	2,240	2,509
		POSTAGE CHARGES	450	450	550	435
		TOTAL SAMBHAR LAKE ..... R	4,20,210	3,50,870	4,08,900	4,12,316
		Carried over	12,75,030	12,09,820	13,11,720	12,20,217

EXPENDITURE—*continued.*

7.—SALT—*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SALARIES, ESTABLISHMENTS, &c.—*contd.*	R	R	R	R
		Brought forward	12,75,030	12,09,820	13,11,720	12,20,217
		RAJPUTANA SALT SOURCES:				
		DIDWANA LAKE:				
		SALARY.				
1	1	Assistant Commissioner	7,500	6,850	6,900	7,087
		ESTABLISHMENT.				
		Office Establishment.				
5	5	Clerks	2,640	2,640	2,640	2,455
7	7	Servants and Guards	600	600	600	655
12	12		3,240	3,240	3,240	3,110
		Preventive Establishment.				
1	1	Inspector and Assistant	3,000	2,570	3,000	4,200
10	10	Sub-Inspectors, Kotegushts, and Jemadars	1,970	1,970	1,970	2,055
52	52	Servants and Guards	4,740	4,740	4,740	4,529
2	2	Medical Establishment	440	420	440	393
65	65		10,150	9,700	10,150	11,177
			13,390	12,940	13,390	14,287
		CONTINGENT CHARGES.				
		Stationery Charges	50	30	50	25
		Manufacture	10,000	10,000	10,000	8,059
		Petty Construction and Repairs	2,000	5,500	5,500	1,275
		Hot-weather Establishment	80	80	80	75
		Half Fines (Rewards)	50	10	50	...
		Conveyance of tents, &c.	80	...	80	2
		Miscellaneous	780	780	780	1,250
			13,040	16,400	16,540	10,686
		TRAVELLING EXPENSES.				
		Travelling Expenses and Allowances	250	250	500	218
		POSTAGE CHARGES	60	60	100	66
		TOTAL DIDWANA LAKE ..... R	34,240	36,500	37,430	32,344
		PACHBUDRA:				
		SALARY.				
1	1	Assistant Commissioner	9,600	9,900	9,600	9,600
		ESTABLISHMENT.				
		Office Establishment.				
8	8	Clerks	3,480	3,300	3,480	2,959
9	9	Servants and Guards	760	760	760	766
17	17		4,240	4,060	4,240	3,725
		Preventive Establishment.				
2	2	Inspectors and Assistants	6,300	5,300	6,300	5,146
39	39	Sub-Inspectors, Kotegushts, and Jemadars	6,500	6,500	6,500	6,435
156	146	Servants and Guards	12,890	12,900	13,730	12,874
3	3	Medical Establishment	790	750	790	757
—		Temporary Establishment	...	140	...	...
200	190		26,480	25,590	27,320	25,212
			30,720	29,650	31,560	28,937
		CONTINGENT CHARGES.				
		Stationery Charges	130	130	150	135
		Manufacture	25,000	20,000	45,000	20,552
		Petty Construction and Repairs	5,000	7,100	7,100	10,673
		Half Fines (Rewards)	100	50	200	31
		Hot weather Establishment	150	120	150	170
		House-rent	...	...	60	...
		Conveyance of tents, &c.	100	100	100	453
		Miscellaneous	3,500	4,000	2,700	19,016
			33,980	31,500	55,460	51,030
		TRAVELLING EXPENSES.				
		Travelling Expenses and Allowances	1,300	1,200	1,500	1,348
		House and Horse Allowances to Native Doctor	...	60	...	60
			1,300	1,260	1,500	1,408
		POSTAGE CHARGES	100	50	200	51
		TOTAL PACHBUDRA ..... R	75,700	72,360	98,320	91,026
		Carried over	13,84,970	13,18,680	14,47,470	13,43,587

EXPENDITURE—*continued.*

7.—SALT—*concluded.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SALARIES, ESTABLISHMENTS, &c.—*concld.*	R	R	R	R
		Brought forward	13,84,970	13,18,680	14,47,470	13,43,587
		PHALOUDI:				
		ESTABLISHMENT.				
		Office Establishment.				
2	2	Clerks	420	420	420	...
9	9	Servants and Guards	790	...	790	...
11	11		1,210	420	1,210	...
		Preventive Establishment.				
2	2	Inspectors and Assistants	5,700	4,400	5,700	4,575
7	7	Sub-Inspectors, Kotegushts, and Jemadars	1,350	700	1,350	612
32	32	Servants and Guards	2,690	2,500	2,690	2,978
2	2	Medical Establishment	710	480	710	469
43	43		10,450	8,080	10,450	8,634
			11,660	8,500	11,660	8,634
		CONTINGENT CHARGES.				
		Stationery Charges	10	10	10	9
		Manufacture	5,860	5,860	5,860	455
		Half fines (Rewards)	50	...	50	...
		Petty Construction and Repairs	500	500	500	305
		Conveyance of tents, &c.	100	20	500	12
		Miscellaneous	1,800	1,800	1,800	1,814
			8,320	8,190	8,720	2,595
		TRAVELLING EXPENSES.				
		Travelling Expenses and Allowances	400	300	500	409
		House and Horse Allowanc to Native Doctor	...	...	...	110
			400	300	500	519
		POSTAGE CHARGES	50	50	50	49
		TOTAL PHALOUDI ..... R	20,430	17,040	20,930	11,797
		LUNI SALT TRACT:				
		ESTABLISHMENT.				
		Preventive Establishment.				
2	2	Inspectors and Assistants	6,000	5,800	6,000	5,569
16	16	Sub-Inspectors, Kotegushts, and Jemadars	2,700	2,500	2,700	2,363
76	76	Servants and Guards	6,760	6,700	6,760	6,479
2	2	Medical Establishment	530	500	530	528
—	—					
96	96		15,990	15,500	15,990	14,939
		CONTINGENT CHARGES.				
		Stationery Charges	50	40	50	39
		Manufacture	...	...	500	...
		Petty Construction and Repairs	1,600	1,400	1,870	1,485
		Half Fines (Rewards)	100	50	100	83
		Conveyance of tents &c.	60	...	150	...
		Miscellaneous	550	500	710	508
			2,360	1,990	3,380	2,115
		TRAVELLING EXPENSES.				
		Travelling Expenses and Allowances	1,200	1,200	1,000	1,266
		House and Horse Allowance to Native Doctor	...	...	...	8
			1,200	1,200	1,000	1,274
		Postage Charges	50	50	50	50
		TOTAL LUNI SALT TRACT ..... R	19,600	18,740	20,420	18,378
		TOTAL, SALARIES, ESTABLISHMENTS, AND CONTINGENCIES ..... R	14,25,000	13,54,460	14,88,820	13,73,762
		SALT PURCHASE AND FREIGHT.				
		Purchase of Salt	...	...	...	49,257
		CARRIAGE AND FREIGHT.				
		Punjab Mines	25,000	25,000	25,000	26
		Sambhar Lake	2,50,000	2,20,540	2,50,000	2,08,149
		TOTAL CARRIAGE AND FREIGHT ..... R	2,75,000	2,45,540	2,75,000	2,08,175

EXPENDITURE —*continued.*

8.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.				
CHARGES FOR THE SALE OF GENERAL STAMPS	R	R	R	R
Establishments	850	850	850	852
Discount on sale of Stamps	6,940	8,400	5,990	5,848
Contingencies and Miscellaneous	570	500	660	495
	8,360	9,750	7,500	7,195
CHARGES ON SALE OF COURT-FEE STAMPS:				
Discount	3,500	3,250	1,930	1,842
	11,860	13,000	9,430	9,037
LESS:				
VALUE OF STAMPS SUPPLIED FROM THE CENTRAL STORES TO THE FOLLOWING GOVERNMENTS.—				
Central Provinces	15,710	15,700	20,000	23,418
British Burmah	7,000	6,700	5,000	4,756
Assam	17,500	16,700	15,000	12,611
Bengal	1,88,000	1,80,000	1,66,000	1,57,364
N.-W. Provinces and Oudh	59,000	56,000	52,000	53,477
Punjab	44,000	42,000	43,000	38,923
Bombay	46,000	46,000	51,000	48,361
	3,77,210	3,63,100	3,52,000	3,38,910
For rounding	—350	900	43	...
	3,76,860	3,64,000	3,52,430	3,38,910
TOTAL 8, STAMPS ..... R	—3,65,000	—3,51,000	—3,43,000	—3,29,873

9.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS	4,700	4,500	2,400	1,840
PETTY CONSTRUCTION AND REPAIRS	...	500	...	1,487
TOTAL IMPERIAL ..... R	4,700	5,000	2,400	3,327
LOCAL.				
COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—LOCAL	8,300	8,000	6,600	6,297
TOTAL 9, EXCISE ..... R	13,000	13,000	9,000	9,624

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.	R	R	R	R
Office Establishment				
Clerks and others	3,450	1,450	1,870	1,448
CONTINGENT CHARGES.				
Office Expenses and Miscellaneous	500	2,700	240	103
TRAVELLING EXPENSES.				
Travelling Allowance to Establishment	300	300	300	272
POSTAGE CHARGES	50	50	50	17
	4,300		2,460	
ADD OR DEDUCT—For rounding	+400		—60	
TOTAL COLLECTORS', &c., ESTABLISHMENTS ..... R	4,700	4,500	2,400	1,840
COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—LOCAL.				
ESTABLISHMENTS.				
Superintendent	3,500	4,350	2,800	3,661
Kotowal, Sudder Ameen and Clerks	970		950	
Servants	830	850	850	932
	5,300	5,200	4,600	4,593
CONTINGENT CHARGES.				
Miscellaneous	3,000	2,800	2,000	1,704
TOTAL COLLECTORS', &c., ESTABLISHMENTS—LOCAL ..... R	8,300	8,000	6,600	6,297

NUMBERS.	
1884-85.	1885-86.
1	1
4	4
14	14
19	19

EXPENDITURE—*continued.*

13.—FOREST.

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL.	R	R	R	R
		General Direction.				
		SALARIES.				
	1	Inspector General Forests	19,800	...	...	21,200
	1	Assistant Inspector General of Forests	10,200	...	...	...
			30,000	...	...	21,200
		ESTABLISHMENT.				
	5	Clerks	11,230	...	...	8,035
	5	Servants	470	...	...	
	10		11,700	...	...	8,035
		CONTINGENT CHARGES.				
		Donation to Mr. Bodin Powell	...	...	...	5,000
		Purchase of Books and Publications	160	..	...	...
		Service Telegrams	200	...	...	16
		Subscription to Newspapers, &c.	80	...	...	...
		Purchase of Office Furniture	100	...	...	...
		Miscellaneous	900	...	...	876
			1,440	...	..	5,892
		Travelling Expenses	6,200	..	...	4,024
		Postage charges	250	...	...	...
		TOTAL GENERAL DIRECTION ..... R	49,590	...	...	39,151
		A.—Conservancy and Works.				
		I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	25,200	19,970	19,005	21,685
		II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	84	84	84	78
		VI.—LIVE AND DEAD STOCK	4,915	5,235	5,260	4,294
		VII.—COMMUNICATIONS AND BUILDINGS	5,750	5,074	8,800	3,214
		VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS	25,300	29,457	27,711	31,016
		IX.—MISCELLANEOUS	3,251	8,180	1,440	1,455
		TOTAL A.—CONSERVANCY AND WORKS ..... R	64,500	68,000	62,300	61,742
		B.—Establishment.				
		I.—SALARIES.				
		b. Superior Officers	33,080	35,000	24,000	26,836
		c. Subordinate Forest and Depôt Establishments	28,782	27,469	27,818	29,943
		d. Office Establishments	5,856	5,353	5,760	5,498
		e. Deputation and Special Allowances	8,330	6,543	1,465	1,452
			76,048	74,365	59,043	63,729
		II.—TRAVELLING ALLOWANCES.				
		b. Superior Officers	8,400	8,565	7,800	6,559
		c. Subordinate Forest and Depôt Establishments	2,480	2,171	2,942	3,087
		d. Office Establishments	680	555	605	338
			11,560	11,291	11,347	9,984
		III.—CONTINGENCIES.				
		a. Stationery	270	180	189	47
		b. Carriage of Tents and Records	1,318	885	810	666
		c. Rents, Rates, and Taxes	840	1,175	60	21
		d. Pay of Police Guards	168	168	...	...
		e. Official Postage	800	545	595	627
		f. Sundries	1,846	1,391	1,376	1,099
			5,242	4,344	3,030	2,460
		TOTAL B.—ESTABLISHMENTS ..... R	92,850	90,000	73,420	76,173
		For rounding	2,06,940 +60		1,35,720 −720*	
		TOTAL 13, FOREST ..... R	2,07,000	1,58,000	1,35,000	1,77,066

* This amount represents the estimated expenditure of the Indore Forest which was omitted from the Budget

EXPENDITURE—*continued.*

14.—REGISTRATION.

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL.				
		DISTRICT CHARGES:				
		SALARIES.	₹	₹	₹	₹
		Remuneration to Sub-Registrars	3,310	2,790	2,790	1,911
		ESTABLISHMENT.				
5	5	Registrar General's Office Establishment	1,030	2,200	1,030	597
2	2	District Registrars' ditto	600		600	1,587
6	7	Sub-Registrars' ditto	1,200	350	960	...
13	14		2,830	2,550	2,590	2,184
		CONTINGENT CHARGES.				
		House-rent	240	240	240	...
		Fixed Stationery Charges	20	20	20	6
		Miscellaneous	280	250	830	71
			540	510	1,090	77
		Travelling Expenses	100	100	...	57
		Postage Charges	50	50	50	41
			6,830		6,520	
		For rounding	+170		+480	
		TOTAL 14, REGISTRATION ..... ₹	7,000	6,000	7,000	4,270

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	₹	₹	₹	₹
CHIEF OFFICE, CALCUTTA	4,47,920	4,38,070	4,25,540	4,09,112
PRESIDENCY AND DISTRICT OFFICES	67,55,440	65,06,860	67,44,680	63,94,321
CONVEYANCE OF MAILS	29,16,740	29,40,250	28,37,750	30,24,506
DISCOUNT ON SALE OF POSTAGE STAMPS	1,75,990	1,66,000	1,64,700	1,53,801
DISTRICT POST ESTABLISHMENTS	1,03,250	1,12,250	1,14,220	1,10,620
POST OFFICE MISCELLANEOUS	1,44,300	1,47,300	1,37,330	1,52,548
	1,05,43,640	1,03,10,730	1,04,24,220	1,02,44,908
Deduct for rounding	390	480	...	...
TOTAL IMPERIAL	1,05,43,250	1,03,10,250	1,04,24,220	1,02,44,908
LOCAL.				
DISTRICT POST ESTABLISHMENTS—LOCAL	750	750	780	718
TOTAL 15, POST OFFICE ..... ₹	1,05,44,000	1,03,11,000	1,04,25,000	1,02,45,626

DETAILS.

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		CHIEF OFFICE, CALCUTTA:				
		SALARIES.	₹	₹	₹	₹
1	1	Director-General	33,620	30,330	31,600	42,681
1	1	Deputy Director-General	20,800	20,150	20,150	19,550
1	1	Comptroller, Post Office	16,800	16,800	16,800	14,419
1	1	Assistant Director-General	14,400	14,450	14,150	13,550
1	1	Ditto Foreign Post	9,600	12,440	9,600	11,203
1	1	Superintendent attached to Director-General's Office	2,400	2,400	2,400	1,000
1	1	Secretary to Director-General	6,880	5,200	6,620	5,834
1	1	Deputy Comptroller, M. O. Branch	10,800	10,800	10,800	9,964
1	1	Assistant ditto Savings Bank Branch	6,360	6,100	6,100	2,667
—	1	Superintendent attached to Comptroller's Office	3,600	1,880	...	...
		ESTABLISHMENT.				
9	10		1,25,260	1,20,550	1,18,220	1,20,868
		Director-General's Office.				
44	47	Clerks, Servants	30,170	29,000	29,000	28,493
		Temporary Establishment	600	520	500	492
44	47		30,770	29,520	29,500	28,985
		Comptroller's Office.				
391	432	Clerks, Servants	2,37,410	2,29,400	2,16,760	2,08,995
		Temporary Establishment	2,000	1,500	2,000	1,342
14	—	Postal Notes	...	...	9,300	...
405	432		2,39,410	2,30,900	2,28,060	2,10,337
			2,70,180	2,60,420	2,57,560	2,39,322
		CONTINGENT CHARGES.				
		Service Telegrams	200	200	700	1,128
		Purchase of Furniture	4,800	6,500	4,200	4,232
		Miscellaneous	12,000	14,800	10,860	8,209
		Tour Charges	29,480	29,600	30,000	29,565
		Travelling Expenses	6,000	6,000	4,000	5,788
			52,480	57,100	49,760	48,922
		TOTAL CHIEF OFFICE, CALCUTTA ..... ₹	4,47,920	4,38,070	4,25,540	4,09,112

EXPENDITURE —*continued.*

15.—POST OFFICE —*continued.*

NUMBERS. 1884-85.	NUMBERS. 1885-86.	PRESIDENCY AND DISTRICT OFFICES:	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts. 1883-84.
		SALARIES.	R	R	R	R
5	5	Post Masters General	95,970	95,880	1,05,500	96,074
1	1	Assistant Director-General, Railway Mail Service	16,480	15,240	15,440	14,480
9	9	Deputy Post Masters General	81,000	81,100	81,000	80,261
3	3	Presidency Post Masters of Calcutta, Madras, and Bombay	30,150	30,200	28,900	28,659
120	124	Superintendents, Post Office	4,37,300	4,25,100	4,45,600	4,25,623
24	30	Assistant Superintendents, Post Office	40,140	39,500	32,940	25,955
185	177	Inspectors, Post Office	1,73,880	1,70,000	1,74,600	1,79,180
347	349		8,74,920	8,57,020	8,83,980	8,50,232
		ESTABLISHMENT.				
		Fixed Post Office Establishment	45,56,470	45,35,080	45,17,000	43,79,797
		Experimental and Temporary Establishments	40,000	42,130	45,000	34,538
		Fixed Stationery and House-rent	3,34,550	3,33,330	3,37,500	3,30,862
			49,31,020	49,10,540	48,99,500	47,36,197
		CONTINGENT CHARGES.				
		Service Telegrams	1,000	1,100	...	14,578
		Office Furniture	72,000	72,000	85,000	83,635
		Miscellaneous	3,70,000	3,50,000	3,85,000	3,97,912
			4,43,000	4,23,100	4,70,000	4,96,125
		Freight on Europe Stores	1,500	1,700	1,200	680
		Travelling Expenses	3,15,000	3,14,500	3,00,000	3,11,087
		Director Generals' power of sanction for revision of establishment. Fixed Post Office Establishment	1,80,000	...	1,80,000	...
		Fixed Stationery and House-rent	10,000	...	10,000	...
			1,90,000	...	1,90,000	...
		TOTAL PRESIDENCY AND DISTRICT OFFICES ..... R	67,55,440	65,06,860	67,44,680	63,94,321
		CONVEYANCE OF MAILS:				
		ROAD ESTABLISHMENT.				
		Pay of Overseers, Runners, Banghy-burdars, and others	8,81,470	8,60,300	8,43,800	8,51,812
		„ of Extra Runners, &c.	1,000	900	1,200	1,022
		„ of Experimental Runners	6,000	7,100	5,000	6,012
		Extra Despatch	13,500	13,600	11,000	11,303
		Director Generals' power of sanction for revision of Establishment, Pay of Overseers, &c.	10,000	...	10,000	...
			9,11,970	8,81,900	8,71,000	8,70,149
		FERRY ESTABLISHMENT.				
		Pay of Boatmen and others	2,260	2,260	2,260	2,962
		CONTINGENT ROAD CHARGES.				
		Rainy Season Charges	23,500	23,100	25,800	23,152
		Construction and Repair of Huts	5,000	5,000	4,000	4,819
		Contingent and Unforeseen Expenses	5,000	5,000	4,000	3,465
			33,500	33,100	33,800	31,436
		MARINE CONTRACTS.				
		Subsidy to British India Steam Navigation Company	4,39,000	5,03,500	4,39,000	
		Subsidy to Tigris and Euphrates Steam Navigation Company	36,000	36,000	...	
		Subsidy to River Steam Company and Ferries in Bengal	6,090	5,000	3,600	
		Subsidy to Irrawaddy Flotilla and Steam Company in British Burmah	66,050	70,500	15,180	7,32,786
		Steam Service in Assam	30,000	42,500	30,000	
		Steam Service in Bombay	12,040	3,000	...	
		Carried over	5,89,180	6,60,500	4,87,780	7,32,786
			9,47,730	9,17,260	9,07,060	9,04,542

EXPENDITURE —*continued.*

15.—POST OFFICE —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
CONVEYANCE OF MAILS—contd.	R	R	R	R
Brought forward	9,47,730	9,17,260	9,07,060	9,04,547
	5,89,180	6,60,500	4,87,780	7,32,786
BOUNTY MONEY.				
Bounty Money to Commanders of Vessels and others	2,300	2,200	1,400	2,081
Payments to P. and O. Company for conveyance of Mails by Non-Contract Vessels	13,500	13,500	13,000	12,478
	6,04,980	6,76,200	5,02,180	7,47,345
Bullock Train Establishment	1,11,500	1,11,200	1,14,200	1,54,640
BOAT ESTABLISHMENT AND CHARGES.				
Fixed Boat Establishment	23,320	24,000	28,920	25,318
Contingencies	3,500	1,800	1,000	3,623
	26,820	25,800	29,920	28,941
MAIL CART ESTABLISHMENT AND CHARGES.				
Fixed Mail Cart Establishment	2,38,960	2,37,300	2,37,360	2,39,391
Contract Allowances	2,18,200	2,26,700	2,40,280	2,50,948
Contingencies	30,000	33,000	42,500	44,547
Subsidy to Government Tonga	7,740	7,740	7,740	8,012
	4,94,900	5,04,740	5,27,880	5,42,898
RAILWAY CHARGES.				
Mail Guards and Oil Allowance	4,190	3,500	3,360	3,672
Railway Hire for conveyance of Banghy Parcels	85,000	85,000	1,62,000	88,636
Special Train Hire	40,000	39,100	30,000	32,388
Haulage of Sorting Carriages	50,000	51,000	12,000	39,495
Contingencies	6,000	7,000	3,000	2,091
Payments to State Railways	5,27,000	5,07,000	5,27,700	4,67,935
„ to N. B. State Railway for Tramway Service between Kaunia and Dhubrie	6,180	...	6,000	...
„ to Darjeeling-Hymalaya Railway	10,260	10,260	10,260	10,260
Subsidy to Assam Railway Company	2,180	2,190	2,190	1,658
	7,30,810	7,05,050	7,56,510	6,46,135
TOTAL CONVEYANCE OF MAILS ..... R	29,16,740	29,40,250	28,37,750	30,24,506
DISTRICT POST ESTABLISHMENTS:				
Establishment	99,750	1,09,950	1,11,920	1,08,873
Contingencies	3,000	2,300	2,300	1,747
	1,02,750			
Lump addition	500			
TOTAL DISTRICT POST ESTABLISHMENTS ..... R	1,03,250	1,12,250	1,14,220	1,10,620
POST OFFICE MISCELLANEOUS:				
PRINTING ESTABLISHMENT AND CONTINGENT CHARGES: Pay of Establishment and Contingent Charges	97,300	96,300	89,330	1,01,713
CONSTRUCTION AND REPAIR OF POST OFFICES TO BE EXECUTED UNDER DEPARTMENTAL MANAGEMENT	27,000	27,000	23,000	26,462
REFUND OF SECURITY SUBSCRIPTIONS	1,000	1,000	3,000	910
COMPENSATION FOR LOSS OF INSURED PARCELS	8,000	9,000	7,000	2,119
Miscellaneous	3,000	4,000	3,000	4,524
Awards	8,000	10,000	12,000	16,820
TOTAL POST OFFICE MISCELLANEOUS ..... R	1,44,300	1,47,300	1,37,330	1,52,548

EXPENDITURE—*continued.*

15.—POST OFFICE—*continued.*

RECAPITULATION.

PRESIDENCY AND DISTRICT OFFICES.

	Post Masters General, Chief Inspectors, Deputy Post Masters General, Post Masters, Calcutta, Madras, and Bombay, Inspecting Post Masters, and Sub-Inspectors.				Post Masters, Deputy Post Masters, Clerks, Sorters, Peons, Servants, and Temporary Establishment.		Contingent Charges and Travelling Expenses.		Total.	
	Estimate, 1885-86.		Estimate, 1884-85.		Estimate, 1885-86.	Estimate, 1884-85.	Estimate, 1885-86.	Estimate, 1884-85.	Estimate, 1885-86.	Estimate, 1884-85.
	Nos.	Amount.	Nos.	Amount.	Amount.	Amount.	Amount.	Amount.		
		₹		₹	₹	₹	₹	₹	₹	₹
Bengal	52	1,30,010	48	1,18,280	8,51,798	8,51,248	1,26,800	1,24,200	11,08,608	10,93,728
Madras	46	1,11,320	46	1,11,170	5,83,355	5,77,649	69,300	68,700	7,63,975	7,57,519
Bombay	28	1,03,818	27	1,03,950	8,32,279	8,16,337	1,01,000	91,800	10,37,097	10,12,087
N.-W. Provinces	52	1,02,408	55	1,21,288	5,45,737	5,23,545	58,600	62,000	7,06,745	7,06,833
Punjab	36	94,164	32	88,912	4,36,078	4,18,622	60,300	55,500	5,90,542	5,63,034
British Burmah	9	26,760	8	26,060	1,29,817	1,20,738	21,400	21,500	1,77,977	1,68,298
Central Provinces	12	43,200	12	42,000	2,07,314	2,04,300	44,100	39,500	2,94,614	2,85,800
Assam	9	23,400	7	19,200	1,26,200	1,13,066	24,000	19,000	1,73,600	1,51,266
Central India	6	15,300	6	15,300	76,628	75,790	10,400	11,000	1,02,328	1,02,090
Oudh	12	18,000	11	18,720	1,36,228	1,30,838	14,500	13,000	1,68,728	1,62,558
Rajputana	9	18,000	8	16,800	1,04,795	94,085	12,300	10,000	1,35,095	1,20,885
Behar	20	41,800	18	37,920	2,45,747	2,33,235	28,500	27,500	3,16,047	2,98,655
Eastern Bengal	9	18,540	9	18,540	1,39,193	1,36,493	11,800	11,000	1,69,533	1,66,033
Railway Mail Service	47	1,13,320	54	1,25,300	6,18,857	7,07,412	1,68,500	2,07,000	9,00,677	10,39,712
South Afghanistan	5	14,880	6	20,540	86,994	86,142	8,000	9,500	1,09,874	1,16,182
Total ..... ₹	352	8,74,920	347	8,83,980	51,21,020	50,89,500	7,59,500	7,71,200	67,55,440	67,44,680

CONVEYANCE OF MAILS, DISCOUNT ON SALE OF POSTAGE STAMPS, AND POST OFFICE MISCELLANEOUS.

	Conveyance of Mails.		Discount on Sale of Postage Stamps.		Post Office Miscellaneous.	
	Estimate, 1885-86.	Estimate, 1884-85.	Estimate, 1885-86.	Estimate, 1884-85.	Estimate, 1885-86.	Estimate, 1884-85.
	₹	₹	₹	₹	₹	₹
Bengal	6,04,034	5,98,132	33,490	34,000	18,494	18,724
Madras	2,76,737	2,20,448	31,800	30,000	5,122	7,772
Bombay	4,68,942	3,18,131	38,400	35,800	26,408	23,368
N.-W. Provinces	67,748	60,676	18,300	19,500	34,086	35,966
Punjab	4,75,171	4,74,839	16,900	14,500	6,140	4,400
British Burmah	73,740	21,574	4,400	4,000	900	650
Central Provinces	79,789	79,507	5,600	5,200	3,680	5,010
Assam	1,13,791	1,01,295	3,300	2,600	2,020	2,300
Central India	43,902	39,156	2,500	2,300	1,920	950
Oudh	16,004	33,250	3,600	3,000	2,950	2,300
Rajputana	39,739	35,555	3,300	2,500	1,920	750
Behar	24,440	21,965	6,200	5,400	4,320	3,900
Eastern Bengal	65,373	72,324	3,500	2,800	3,620	2,950
Railway Mail Service	5,37,830	7,33,024	...	...	30,800	26,640
South Afghanistan	29,500	27,874	4,700	3,100	1,920	1,650
Total ..... ₹	29,16,740	28,37,750	1,75,990	1,64,700	1,44,300	1,37,330

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		District Post Establishments—Local:				
		Establishment.				
10	10	Peons	720	720	720	718
		Contingent Charges.				
		Miscellaneous	30	30	60	...
		Total District Post Establishments, Local ... ₹	750	750	780	718

EXPENDITURE—*continued.*

16.—TELEGRAPH.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
INDIAN TELEGRAPHS—CAPITAL ACCOUNT	14,34,000	14,71,250	15,49,000	10,18,760
DITTO REVENUE ACCOUNT	39,60,000	37,48,750	40,45,700	33,79,360
	53,94,000	52,20,000	55,94,700	43,98,120
INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION—CAPITAL ACCOUNT	—55,800	—69,350	—51,970	—4,28,827
DITTO PERSIAN SECTION—CAPITAL ACCOUNT	...	21,180	22,180	17,359
DITTO, PERSIAN GULF SECTION—REVENUE ACCOUNT	5,31,260	5,32,220	5,12,790	8,89,436
DITTO PERSIAN SECTION—REVENUE ACCOUNT	1,97,040	1,87,860	1,92,545	1,76,102
DITTO IN OTHER DEPARTMENTS	6,500	6,500	6,300	19,841
	6,79,000	6,78,410	6,81,845	6,73,911
	60,73,000	58,98,410	62,76,545	
Lump alterations	...	—410	+455	
TOTAL 16, TELEGRAPH ..... R	60,73,000	58,98,000	62,77,000	50,72,031

17.—MINT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
MINT AND ASSAY MASTERS' ESTABLISHMENT AND CONTINGENCIES	2,84,900	2,68,400	2,83,500	2,78,472
LOSS ON COINAGE	70,500	90,200	21,100	82,110
PURCHASE OF LOCAL STORES	45,000	48,000	45,000	50,548
RENTS, RATES, AND TAXES	14,400	14,400	14,400	14,400
	4,14,800			
ADD FOR ROUNDING	200			
TOTAL 17, MINT ..... R	4,15,000	4,21,000	3,64,000	4,25,530

DETAILS.

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate 1884-85.	Accounts, 1883-84.
		MINT AND ASSAY MASTERS' ESTABLISHMENT AND CONTINGENCIES:				
		DIRECTION AND ESTABLISHMENT.	R	R	R	R
1	1	Mint Master	24,000	24,000	24,000	34,837
1	1	Assistant Mint Master	7,120	6,820	6,820	6,525
1	1	Accountant	5,400	5,400	5,400	5,400
2	2	Bullion-keeper and Deputy Bullion-keeper	8,400	8,400	8,400	7,801
		Mint Master.				
15	15	Clerks and Writers	23,710	23,330	23,584	24,865
5	5	Servants	480	480	480	985
		Bullion-keeper.				
15	15	Clerks and Writers	3,940	3,940	3,936	...
9	9	Servants	300	420	660	...
20	20	Mint Guards	4,790	4,790	4,790	4,526
69	69		78,140	77,580	78,070	84,939
		OPERATIVE ESTABLISHMENT.				
351	350	Superintendents and Foremen; Engineers, Melters, Mechanics, Labourers, &c.	73,000	75,000	76,500	73,820
—	—	Extra Establishment	62,000	61,000	67,500	20,390
—	—	Extra Hour's Pay	5,500		...	44,420
351	350		1,40,500	1,36,000	1,44,000	1,38,630
		ASSAY ESTABLISHMENT.				
1	1	Assay Master (including Personal and Local Allowances)	27,000	21,000	27,000	27,000
1	1	Deputy Assay Master	14,400	13,100	13,100	11,800
7	7	Clerks	8,220	8,220	8,220	7,392
—	—	Extra Hour's Pay	2,200	1,200	1,200	...
21	21	Servants	2,870	2,870	2,870	2,527
30	30		54,690	46,390	52,390	48,719
			2,73,330		2,74,460	
		DEDUCT—Probable Savings	900		2,770	
			2,72,430		2,71,690	
		Carried over	2,72,430	2,59,970	2,71,690	2,72,288

EXPENDITURE—*continued.*

17.—MINT—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
Brought forward	2,72,430	2,59,970	2,71,690	2,72,288
MISCELLANEOUS.				
Contingent Charges.				
Manufacture of Scales and Weights	2,000	2,000	2,000	1,11[illegible]
Service Telegrams	20	10	10	37
Purchase of Books and Publications	50	300	50	600
Freight on uncurrent coin	1,000	1,000	1,000	466
Purchase of Furniture	100	...	100	...
Country Stationery	500	...	...	...
Miscellaneous	8,000	3,650	8,000	3,152
	11,670	6,960	11,160	5,371
Freight on Europe Stores	650	500	500	472
Postage Charges	150	150	150	173
	12,470	7,610	11,810	6,016
Travelling Expenses and Allowances	...	820	...	168
TOTAL MINT & ASSAY MASTERS' ESTABT. & CONTINGENCIES ..... R	2,84,900	2,68,400	2,83,500	2,78,472
LOSS ON COINAGE:				
Loss of weight in coining Gold	500	500	500	1,204
Ditto ditto Silver	14,400	24,000	10,000	18,629
Loss on Remittance	50,000	55,000	5,000	55,161
Cost of Copper Alloy	5,000	10,000	5,000	5,332
Value of Copper used for contingent purposes	600	600	600	1,067
Loss incident to Melting Remittances from Govt. Functionaries	...	100	...	717
TOTAL LOSS ON COINAGE ..... R	70,500	90,200	21,100	82,110

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
SALARY OF THE GOVERNOR GENERAL	2,50,800	2,59,570	2,50,800	2,50,800
STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL	1,31,280	1,31,240	1,42,280	1,14,141
DURBAR FUND	1,45,000	1,45,000	1,45,000	1,45,512
TOUR EXPENSES	7,75,050	7,49,930	8,05,920	6,52,032
EXECUTIVE COUNCIL	4,52,300	4,52,300	4,48,800	4,24,436
LEGISLATIVE COUNCIL	2,14,230	2,23,010	2,12,590	2,26,517
CIVIL SECRETARIATS	8,66,330	8,68,390	8,86,440	8,[illegible]12
MILITARY SECRETARIAT	3,17,730	3,23,280	3,27,200	3,24,493
PUBLIC WORKS SECRETARIAT	2,45,280	2,15,120	2,09,370	2,03,394
COMMISSIONERS	4,000	2,300	5,200	...
CIVIL OFFICES OF ACCOUNT AND AUDIT	4,32,440	4,24,760	4,20,550	4,21,963
PUBLIC WORKS OFFICE OF ACCOUNT AND AUDIT	1,74,100	1,53,980	1,49,160	1,37,899
CURRENCY DEPARTMENT	98,490	97,290	97,110	98,879
RESERVE TREASURY	4,650	6,280	6,300	6,974
ALLOWANCE TO PRESIDENCY BANKS	2,13,5[illegible]	2,13,600	2,13,700	2,48,1[illegible]4
PRESS COMMISSION	9,500	[illegible],700	11,000	8,681
RENTS, RATES, AND TAXES	37,250	37,250	34,580	33,919
TOTAL IMPERIAL ..... R	43,72,000	43,12,000	43,66,000	41,72,336
LOCAL.				
GENERAL ESTABTLISHMENT OF LOCAL FUND*	...	...	..	22,231
TOTAL 18, GENERAL ADMINISTRATION ..... R	43,72,000	43,12,000	43,66,000	41,94,567

DETAILS.

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL:				
		SALARIES.	R	R	R	R
1	1	Private Secretary	24,000	24,000	24,000	24,377
—		Military Secretary (Provided in the Bengal Military Estimates.)	...	...	...	...
—		Aides-de-Camp, European (Provided in the Bengal Military Estimates.)	...	...	...	...
—		Aide-de-Camp, Native (Provided in the Bengal Military Estimates.)	...	...	...	...
1	1	Surgeon	14,400	14,400	14,400	14,400
—		House-rent of ditto	1,200	1,160	1,200	845
2	2		39,600	39,560	39,600	39,622
		ESTABLISHMENT.				
31	—	Establishment of the Viceroy's Band	22,680	22,680	22,680	22,774
—	—	Ditto of the Military Secy. to the Viceroy	9,000	9,000	...	...
		Telegram, Postage, and Miscellaneous Charges	60,000	60,000	80,000	51,745
			91,680	91,680	1,02,680	74,519
		TOTAL STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL ..... R	1,31,280	1,31,240	1,42,280	1,14,141

* *Vide* Note under 5 Land Revenue in page 19.

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
DURBAR FUND:				
For the Pay of the Office Establishment, Native Doctor and Dispensary, Servants and others; Pension to retired Clerks and Servants; Cost of Lighting, Clothing, and Miscellaneous Expenses of the Governor General's Household; Extra pay to Band, and Batta to Servants; Office-rent, &c., while absent from Calcutta on tour; Menagerie and other expenses at Barrackpore Park, &c.	1,45,000	1,45,000	1,45,000	1,45,512
TOTAL DURBAR FUND ..... R	1,45,000	1,45,000	1,45,000	1,45,512
TOUR EXPENSES:				
STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL	2,40,000	2,30,000	2,61,000	1,76,070
EXECUTIVE COUNCIL	12,000	12,000	12,000	14,316
LEGISLATIVE COUNCIL	30,000	31,200	28,000	30,170
FOREIGN DEPARTMENT	69,300	67,000	67,300	71,242
HOME DEPARTMENT	37,000	38,000	46,000	37,105
DEPARTMENT OF FINANCE AND COMMERCE	70,000	70,000	67,000	59,848
REVENUE AND AGRICULTURAL DEPARTMENT	35,000	34,000	33,000	27,868
MILITARY DEPARTMENT	80,000	85,000	80,000	80,650
PUBLIC WORKS DEPARTMENT	61,400	43,180	43,180	41,788
PUBLIC WORKS OFFICE OF ACCOUNT AND AUDIT	42,000	40,000	43,440	37,829
SANITARY COMMISSION	3,800	3,500	3,000	2,370
PRESS COMMISSION	3,000	3,000	3,000	2,986
SIMLA PRESS	15,500	14,000	15,500	11,360
SPECIAL TRAINS	20,000	20,000	30,000	14,797
COMMISSARIAT CARRIAGE AND SUPPLIES	10,000	10,500	20,000	4,245
POST OFFICE DÂK AND BULLOCK TRAIN HIRE	25,000	25,000	35,000	21,652
THUGGEE DEPARTMENT	950	1,500	950	619
METEOROLOGICAL DEPARTMENT	3,600	6,550	6,550	6,541
SURGEON-GENERAL	10,000	10,000	10,000	7,960
MEDICAL ESTABLISHMENT	500	500	1,000	421
INSPECTOR-GENERAL OF FORESTS	6,000	5,000	...	2,225
TOTAL TOUR EXPENSES ..... R	7,75,050	7,49,930	8,05,920	6,52,032
EXECUTIVE COUNCIL:				
SALARIES.				
Members of Council (6 / 6)	4,60,800	4,48,800	4,60,800	4,21,387
LESS—Deduction on account of Civil Service Annuity	12,000	...	12,000	...
	4,48,800	4,48,800		...
Travelling Allowance	3,500	3,500		3,049
TOTAL EXECUTIVE COUNCIL ..... R	4,52,300	4,52,300	4,48,800	4,24,436
LEGISLATIVE COUNCIL:				
SALARIES.				
Salaries, Deputation, and Travelling Allowance of Members (4 / 4)	82,600	88,000	82,600	99,054
Travelling Allowances to Non-Official Members (2 / 2)	20,000	20,000	20,000	23,575
Secretary (1 / 1)	42,000	40,320	42,000	26,880
Deputy Secretary (1 / 1)	24,000	24,000	24,000	24,000
(8 / 8)	1,68,600		1,68,600	1,73,509
LESS—Deduction on account of Civil Service Annuity	6,880		6,880	
	1,61,720	1,72,320	1,61,720	
ESTABLISHMENT.				
Registrar (1 / 1)	5,280	7,570	7,200	1,551
Clerks (19 / 19)	24,880	22,000	22,890	28,963
Servants (41 / 41)	3,920	4,000	4,000	3,944
(61 / 61)	34,080	33,570	34,090	34,458
CONTINGENT CHARGES.				
Section writing	2,400	1,800	2,000	1,061
Service Telegrams	600	600	1,000	477
Purchase of Law Books	2,500	4,000	2,000	2,113
Binding Books, &c.	150	1,500	1,500	1,782
Subscription to Newspapers, &c.	250	120	250	324
Miscellaneous	10,000	6,600	8,000	10,515
	15,900	14,620	14,750	16,272
Travelling Expenses	...	...	...	113
FREIGHT ON EUROPE STORES	30	...	30	...
POSTAGE CHARGES	2,500	2,500	2,000	2,165
TOTAL LEGISLATIVE COUNCIL ..... R	2,14,230	2,23,010	2,12,590	2,26,517

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.	CIVIL SECRETARIATS: FOREIGN DEPARTMENT:	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SALARIES.	R	R	R	R
1	1	Secretary	50,000	59,340	50,000	44,594
1	1	Under-Secretary	18,000	17,600	18,000	17,564
1	1	Junior Under-Secretary	14,400	17,270	14,400	12,496
1	1	Assistant Secretary	12,000	13,950	12,000	11,953
2	2	Pay of Attachés	14,160	11,720	14,160	14,208
...	—	Officer on Special duty	...	2,080	...	...
6	6		1,08,560		1,08,560	
		LESS—Deduction on account of Civil Service Annuity	3,200		3,200	
			1,05,360	1,21,960	1,05,360	1,00,815
		ESTABLISHMENT.				
1	1	Registrar	8,280	7,590	8,360	7,920
46	46	Clerks	89,620	85,000	87,260	87,756
14	14	Copyists	16,220	15,000	16,550	15,287
2	2	Translators	6,240	6,240	6,290	6,112
68	68	Servants	6,820	6,500	6,830	7,337
131	131		1,27,180	1,20,330	1,25,290	1,24,412
		CONTINGENT CHARGES.				
		Purchase of Books and Publications	1,400	1,400	1,400	173
		Service Telegrams	35,000	38,000	30,000	28,228
		Subscription to Newspapers, &c.	350	350	350	411
		Charges for preparing Alphabetical Index	13,500	6,000	13,500	9,291
		Purchase of Office Furniture	...	500	...	2,035
		Miscellaneous	6,590	8,200	6,590	8,684
			56,840	54,450	51,840	48,822
		TRAVELLING EXPENSES	...	20	...	291
		FREIGHT ON EUROPE STORES	50	...	50	...
		POSTAGE CHARGES	7,200	5,000	7,200	5,701
		TOTAL FOREIGN DEPARTMENT ..... R	2,96,630	3,01,760	2,89,740	2,80,041
		HOME DEPARTMENT:				
		SALARIES.				
1	1	Secretary	48,000	45,460	45,000	45,316
1	1	Under-Secretary	15,600	15,420	15,600	14,976
1	...	*Inspector-General of Forests*	...	...	*21,800*	...
3	2		63,600		82,400	
		LESS—Deduction on account of Civil Service Annuity	2,540		2,430	
			61,060	60,880	79,970	60,292
		ESTABLISHMENT.				
1	1	Registrar	8,400	8,400	8,400	8,400
37	32	Clerks	75,600	73,500	80,000	71,203
51	46	Servants	4,760	4,740	5,130	4,801
...	...					
89	79		88,760	86,640	93,530	84,404
		CONTINGENT CHARGES.				
		Section-writing	5,000	5,000	5,000	4,767
		House-rent	1,500	1,500	1,500	750
		Purchase of Books and Publications, and Freight to Peninsular and Oriental Steam Navigation Company	3,500	3,500	1,500	2,868
		Service Telegrams	4,500	4,500	5,500	3,880
		Subscription to Newspapers, &c.	1,500	1,000	600	1,349
		Purchase of Office Furniture	...	1,500	...	2,081
		Miscellaneous	6,500	6,500	7,500	7,605
		Contingent Charges of the Inspector-General of Forests during tour	...	...	*3,500*	...
			22,500	23,500	25,100	23,300
		TRAVELLING EXPENSES	...	...	3,600	...
		FREIGHT ON EUROPE STORES	50	20	50	3
		POSTAGE CHARGES	3,200	4,500	4,500	4,653
		TOTAL HOME DEPARTMENT ..... R	1,75,570	1,75,540	2,06,750	1,72,652

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		DEPARTMENT OF FINANCE AND COMMERCE:				
		SALARIES.	R	R	R	R
1	1	Secretary	50,000	48,000	50,000	55,469
1	1	Under-Secretary	15,600	13,300	15,600	13,922
1	1	Assistant Secretary	17,750	17,100	17,150	16,708
—	...	Officers on special duty	...	...	...	9,626
3	3		83,350		82,750	
		LESS—Deduction on account of Civil Service Annuity	2,600		2,600	
			80,750	78,400	80,150	95,725
		ESTABLISHMENT.				
1	1	Registrar	8,400	8,400	8,400	8,122
65	59	Clerks	1,31,100	1,37,000	1,33,210	1,34,201
13	26	Copyists	8,260		6,120	...
35	34	Servants	3,580	3,490	3,490	3,689
—	...	Extra Establishment	2,500	1,300	1,000	1,378
114	120		1,53,840	1,50,190	1,52,220	1,47,390
		CONTINGENT CHARGES.				
		Section Writing	...	...	...	296
		Office Rent	...	...	...	6,725
		Purchase of Office Furniture	...	600	...	4,132
		Purchase of Books	200	150	200	155
		Service Telegrams	15,000	15,000	16,000	14,692
		Subscription to Newspapers, &c.	400	400	500	388
		Miscellaneous	2,800	2,800	2,800	3,736
			18,400	18,950	19,500	30,124
		TRAVELLING EXPENSES	...	...	150	137
		FREIGHT ON EUROPE STORES	...	...	...	1
		POSTAGE CHARGES	2,000	2,500	2,000	2,179
			2,54,990		2,54,020	
		DEDUCT—Probable Savings	5,000		5,000	
		TOTAL DEPARTMENT OF FINANCE AND COMMERCE ..... R	2,49,990	2,50,040	2,49,020	2,75,556
		REVENUE AND AGRICULTURAL DEPARTMENT:				
		SALARIES.				
1	1	Secretary	50,000	49,610	50,000	57,461
1	1	Under-Secretary	15,600	14,720	15,600	11,777
2	2		65,600		65,600	
		LESS—Deduction on account of Civil Service Annuity	2,620		2,620	
		ESTABLISHMENT.	62,980	64,330	62,980	69,238
1	1	Registrar	8,040	7,820	7,680	7,580
25	25	Clerks	47,040	44,850	44,210	42,696
4	4	Copyists	2,160	2,160	2,160	...
32	32	Servants	3,100	3,100	3,100	3,122
—	.	Extra Establishment	1,400	1,500	1,000	1,968
62	62		61,740	59,430	58,150	55,366
		CONTINGENT CHARGES.				
		Purchase of Books and Publications	600	600	1,000	1,005
		Service Telegrams	2,000	2,000	2,500	2,208
		Purchase of Office Furniture	300	300	600	218
		Subscription to Newspapers, &c.	300	300	800	322
		Charges for preparing Alphabetical Index	600	...	600	...
		Miscellaneous	5,000	4,900	5,000	4,755
			8,800	8,100	10,500	8,508
		TRAVELLING EXPENSES	1,000	500	1,000	1,449
		FREIGHT ON EUROPE STORES	...	...	100	...
		POSTAGE CHARGES	2,200	2,200	2,400	2,071
		TOTAL REVENUE AND AGRICULTURAL DEPARTMENT ..... R	1,36,720	1,34,560	1,35,130	1,36,632
		TRANSLATORS' DEPARTMENT:				
		ESTABLISHMENT.				
6	8	Clerks	7,340	6,450	5,760	5,966
		CONTINGENT CHARGES.				
		Miscellaneous	80	40	40	13
		TOTAL TRANSLATORS' DEPARTMENT ..... R	7,420	6,490	5,800	5,979
		Cost of Europe Stores	...	...	...	3,752
		TOTAL CIVIL SECRETARIATS ..... R	8,66,330	8,68,390	8,80,440	8,74,612

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		MILITARY SECRETARIAT:				
		SALARIES.	R	R	R	R
1	1	Secretary	42,000	42,000	42,000	49,446
1	1	Deputy Secretary (including Military Pay and Allowances)	20,890	20,680	20,890	16,584
1	1	1st Assistant ditto ditto	17,290	16,950	17,290	15,531
1	1	2nd Assistant ditto ditto	14,900	14,890	14,900	13,129
1	1	3rd Assistant ditto ditto	11,390	11,140	11,390	9,107
—		Extra Assistant	.	...	...	5,374
1	1	Assistant Secretary, Military Works Branch	13,620	13,620	13,620	13,124
1	—	Ditto (Marine), including Presidency House-rent	...	1,130	13,500	2,250
7	6	Additional Assistant Secretary	...	8,850	...	2,529
			1,20,090	1,29,260	1,33,590	1,27,074
		ESTABLISHMENT.				
1	1	Registrar	} 1,54,600	1,50,000	1,51,070	1,49,086
76	76	Clerks				
84	84	Servants	8,080	7,900	8,080	8,052
—		Copying Establishment	9,740	9,700	9,740	7,728
—		Temporary Establishment	...	1,200	2,500	2,625
161	161		1,72,420	1,68,800	1,71,390	1,67,491
		CONTINGENT CHARGES.				
		Section-writing	...	...	...	3,657
		Purchase of Books	1,000	2,500	1,000	1,841
		Service Telegrams	8,000	7,000	8,000	12,418
		Subscription to Newspapers, &c.	220	220	220	81
		Purchase of Office Furniture	3,000	5,000	...	953
		Miscellaneous	8,000	5,000	8,000	5,301
			20,220	19,720	17,220	24,251
		Travelling Expenses	...	500	...	420
		POSTAGE CHARGES	5,000	5,000	5,000	5,257
		TOTAL MILITARY SECRETARIAT ..... R	3,17,730	3,23,280	3,27,200	3,24,493
		PUBLIC WORKS SECRETARIAT:				
		SALARIES.				
1	1	Secretary (including Military Pay and Allowances)	42,390	42,390	42,390	42,387
1	1	Deputy Secretary ditto ditto	32,930	32,920	32,930	32,922
3	3	Under-Secretaries	54,790	47,160	50,440	45,322
—		Presidency House-rent and Allowance	1,440	2,080	1,440	2,019
—		Honorary Assistant Examiner	...	5,380	...	3,870
5	5		1,31,550	1,29,930	1,27,200	1,26,520
		ESTABLISHMENT.				
1	1	Registrar	5,430	7,200	7,200	6,387
30	41	Clerks	73,150	50,000	46,240	48,446
43	52	Servants	5,470	5,000	4,430	5,351
2		Lithographic Press Establishment	10,080	240	1,200	977
—		Temporary Establishment	...	4,500	6,800	...
76	94		94,130	66,940	65,870	61,161
		CONTINGENT CHARGES.				
		Purchase of Books and Instruments	500	300	300	345
		Service Telegrams	12,000	12,000	10,000	9,342
		Purchase of Furniture	250	200	500	103
		Subscription to Newspapers	150	150	300	159
		Miscellaneous	3,000	2,900	2,000	3,219
			15,900	15,550	13,100	13,168
		TRAVELLING EXPENSES	1,200	1,100	1,200	833
		POSTAGE CHARGES	2,500	1,600	2,000	1,622
		TOTAL PUBLIC WORKS SECRETARIAT ..... R	2,45,280	2,15,120	2,09,370	2,03,304

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		COMMISSIONERS:				
		CONTINGENT CHARGES.	R	R	R	R
		House-rent	...	...	1,200	...
		Chief Commissioner's Contingencies—Rewards for capturing Dacoits, and miscellaneous expenses	2,000	2,300	2,000	...
			2,000	2,300	3,200	...
		TRAVELLING EXPENSES.				
		Travelling Allowance to Chief Commissioner	2,000	...	2,000	...
		TOTAL COMMISSIONERS ..... R	4,000	2,300	5,200	...
		CIVIL OFFICES OF ACCOUNT AND AUDIT: OFFICE OF COMPTROLLER GENERAL:				
		SALARIES.				
		Central Branch.				
1	1	Comptroller General (including Personal Allowance)	48,000	44,870	48,000	50,280
3	1	Deputy Comptrollers General	23,400	66,150	65,400	55,242
—	2	Deputy Auditors General	43,800			
1	1	Assistant Comptroller General, 3rd Class	12,600	2,100	12,000	3,902
1	1	Assistant ditto, 4th Class	10,560	14,600	10,080	19,301
1	1	Assistant ditto, 5th Class	7,200	8,120	7,200	8,625
—	...	Assistants ditto, 6th Class	...	140	...	3,025
1	1	Chief Superintendent	9,120	2,280	8,640	8,400
		Additional Chief Superintendent	...	...	...	1,433
		Forest Branch.	1,54,680	1,38,260	1,51,320	1,50,208
1	1	Assistant Comptroller General	12,000	16,200	13,800	13,800
9	9		1,66,680		1,65,120	
		LESS—Deduction on account of Civil Service Annuity	2,850		2,800	
			1,63,830	1,54,460	1,62,320	1,64,008
		ESTABLISHMENT.				
		Central Branch.				
13	14	Superior Staff	40,010	38,380	35,320	28,978
62	69	Clerical Staff	46,170	47,810	42,580	47,277
30	43	Servants	4,000	3,700	2,580	2,716
			90,180	89,890	80,480	78,971
		Forest Branch.				
1	1	Superior Staff	2,860	3,130	2,740	1,368
27	28	Clerical Staff	15,740	15,370	14,800	16,208
5	4	Servants	350	370	430	395
138	159		18,950	18,870	17,970	17,971
			1,09,130	1,08,760	98,450	96,942
		Temporary and Additional Establishment	8,000	11,400	8,000	13,722
		CONTINGENT CHARGES.				
		Section-writing	1,500	200	1,000	661
		Furniture	1,000	1,500	2,000	6,767
		Hot-weather	1,000	1,000	450	931
		Book-binding	500	350	...	267
		Library	200	200	...	299
		Washing and cleaning the Treasury Building	1,200	...	...	...
		Postage Charges	624	...	3,000	...
		Miscellaneous	2,776	5,700	...	6,955
			8,800	8,950	6,450	15,880
		TRAVELLING EXPENSES	8,000	8,000	8,000	7,371
		POSTAGE CHARGES	2,500	2,200	2,500	2,199
		TELEGRAMS	5,700	5,000	7,000	6,630
			3,05,960		2,92,720	
		DEDUCT—Probable Savings	60		120	
		TOTAL OFFICE OF COMPTROLLER GENERAL ..... R	3,05,900	2,98,770	2,92,600	3,06,752

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION —*continued.*

NUMBERS. 1884-85	NUMBERS. 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		OFFICE OF COMPTROLLER, INDIA TREASURIES:				
		SALARIES.	R	R	R	R
1	1	Comptroller	21,600	21,500	21,000	18,417
1	1	Assistant Comptroller	12,000	2,700	12,000	.
		Chief Superintendent	...	6,600	...	...
2	2		33,600	30,800	33,000	18,417
		ESTABLISHMENT.				
13	12	Superior Staff	28,500	27,140	30,290	18,146
82	78	Clerical Staff	55,350	56,530	54,980	60,147
26	18	Servants	1,540	1,970	2,130	2,119
—	—	Temporary Establishment	2,000	3,500	2,000	...
121	108		87,390	89,140	89,400	80,412
		CONTINGENT CHARGES.				
		Section-writing	500	200	1,000	121
		Furniture	300	500	300	6,997
		Hot-weather	900	850	...	923
		Book-binding	800	1,000	...	278
		Library	50	50	50	38
		Office-rent and rates	...	...	...	3,968
		Miscellaneous	1,200	1,300	2,200	2,197
			3,750	3,900	3,550	14,522
		Travelling	..	150	...	...
		POSTAGE CHARGES	1,100	1,100	1,500	1,318
		SERVICE TELEGRAMS	700	900	500	542
		TOTAL OFFICE OF COMPTROLLER, INDIA TREASURIES ..... R	1,26,540	1,25,990	1,27,950	1,15,211
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT ..... R	4,32,440	4,24,760	4,20,550	4,21,963
NUMBERS 1884-85.	NUMBERS 1885-86.	PUBLIC WORKS OFFICE OF ACCOUNT AND AUDIT:				
		SALARIES.				
1	1	Accountant General, including Military Pay	32,920	33,020	32,190	32,192
1	1	Deputy Accountant General, including Military Pay	16,690	17,230	21,390	21,996
1	1	Assistant Accountant General	...	...	2,600	
—	—	Examiner	7,800	15,300	...	147
2	1	Deputy Examiners	6,600		10,800	11,616
		Presidency House-rent and Allowance	3,800	2,980	2,280	1,291
—	1	Inspector of Public Works Accounts	13,200	4,400		...
5	5		81,010	72,930	69,260	67,242
		ESTABLISHMENT.				
14	16	Accountants	49,950	39,300	41,530	35,683
25	26	Clerks	32,450	32,150	28,710	25,769
—	—	Temporary Clerks and others	1,200	1,000	1,200	973
14	16	Servants	1,770	1,400	1,500	1,240
—	...	Presidency House-rent and Allowance	3,200	3,200	2,840	3,586
53	58		88,570	77,050	75,780	67,251
		CONTINGENT CHARGES.				
		Purchase of Office Furnitures	...	50	...	618
		Service Telegrams	400	300	500	308
		Subscription to Newspapers	...	10	...	15
		Miscellaneous	1,520	1,540	1,520	1,559
			1,920	1,900	2,020	2,500
		TRAVELLING EXPENSES	2,000	1,500	1,500	216
		POSTAGE CHARGES	600	600	600	690
		TOTAL PUBLIC WORKS OFFICE OF ACCOUNT AND AUDIT ..... R	1,74,100	1,53,980	1,49,160	1,37,899

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION —*continued.*

Numbers, 1884-85.	Numbers, 1885-86.	CURRENCY DEPARTMENT:	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			R	R	R	R
		SALARIES.				
—		Head Commissioner (the Comptroller General)	...	...	...	...
1	1	Assistant Comptroller General	13,800	12,910	14,700	12,500
1		Assistant to Head Commissioner	...	...	7,200	...
	1	Chief Superintendent	6,000	6,560	...	6,900
2	2		19,800	19,470	21,900	19,400
		ESTABLISHMENT.				
77	96	Clerks and Poddars	62,680	58,000	56,850	56,381
46	69	Servants	6,510	5,500	4,480	4,463
—	—	Extra Establishment	3,600	7,420	8,600	10,215
123	165		72,790	70,920	69,930	71,059
		CONTINGENT CHARGES.				
		Purchase of Office Furniture	300	300	...	1,234
		Service Telegrams	325	300	300	276
		Country Stationery	...	500	130	454
		Purchase of Chests, Bags and Locks	200	...	...	...
		Miscellaneous	4,600	5,310	4,400	6,015
			5,425	6,410	4,830	7,979
		Travelling	...	40	...	...
		Postage Charges	475	450	450	441
		TOTAL CURRENCY DEPARTMENT ..... R	98,490	97,290	97,110	98,879

Numbers, 1884-85.	Numbers, 1885-86.	RESERVE TREASURY:				
		SALARIES.				
—		Treasurer (the Comptroller General)	...	...	...	...
—		Deputy Treasurer (the Deputy Comptroller General)	...	...	...	...
—		ESTABLISHMENT.				
5	5	Clerks	1,810	2,500	1,810	3,815
1	1	Servant	80	140	80	232
7	7	Extra Poddars	600	1,500	600	850
13	13		2,490	4,140	2,490	4,897
		CONTINGENT CHARGES				
		Service Telegrams	60	60	60	67
		Miscellaneous	2,000	2,000	3,650	1,934
			2,060	2,060	3,710	2,001
		POSTAGE CHARGES	100	80	100	76
		TOTAL RESERVE TREASURY ..... R	4,650	6,280	6,300	6,974

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*concld.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		ALLOWANCE TO PRESIDENCY BANKS:	R	R	R	R
		Allowance to the Bank of Bengal for General Treasury duties	43,600	43,600	43,600	87,200
		Allowance to the Bank of Bengal for Public Debt duties	1,68,000	1,68,000	1,68,000	1,59,068
		Purchase of Postage Stamps	1,970	2,000	2,000	1,906
		Service Telegrams	...	...	100	...
		TOTAL ALLOWANCE TO PRESIDENCY BANKS ..... R	2,13,570	2,13,600	2,13,700	2,48,174
		PRESS COMMISSION:				
		SALARIES.				
1	1	Officer in Charge of the Press Commissioner's Office	2,400	2,400	2,400	2,334
		ESTABLISHMENT.				
2	2	Clerks	2,830	2,570	2,630	2,762
5	5	Servants	470	470	470	506
7	7		3,300	3,040	3,100	3,268
		CONTINGENT CHARGES.				
		Service Telegrams	2,000	1,560	3,500	1,563
		Subscription to Newspapers, &c.	900	700	1,000	706
		Miscellaneous	500	700	400	491
			3,400	2,960	4,900	2,760
		POSTAGE CHARGES	400	300	600	319
		TOTAL PRESS COMMISSION ..... R	9,500	8,700	11,000	8,681

19.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
LAW OFFICERS	2,340	2,340	2,190	2,737
ADMINISTRATOR-GENERAL	...	...	...	1,468
JUDICIAL COMMISSIONER	5,390	4,650	5,990	3,135
CIVIL AND SESSIONS COURTS	78,570	69,780	71,090	42,608
COURTS OF SMALL CAUSES	4,430	4,430	4,430	4,474
CRIMINAL COURTS	1,31,820	1,36,740	1,37,130	1,16,851
JAILS	62,450	47,690	56,930	46,792
CONVICT CHARGES AT PORT BLAIR AND NICOBARS	13,67,770	13,64,290	14,24,870	13,60,169
CONVICT CHARGES IN THE STRAITS SETTLEMENTS AND TASMANIA	13,070	12,000	12,510	12,556
PETTY CONSTRUCTION AND REPAIRS	5,310	50	...	29
RENTS, RATES, AND TAXES	...	300	...	78
REFUNDS	200	7,650	1,200	6,452
TOTAL IMPERIAL ..... R	16,71,350	16,49,920	17,16,340	15,97,349
LOCAL.				
CRIMINAL COURTS—LOCAL	...	...	...	37
JAILS—LOCAL	650	1,080	660	669
REFUNDS—LOCAL	...	...	...	71
				777
TOTAL 19, LAW AND JUSTICE ..... R	16,72,000	16,51,000	17,17,000	15,98,126

DETAILS.

Number 1884-85	Number 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		LAW OFFICERS:				
		SALARIES.	R	R	R	R
1	1	Government Pleader	240	240	240	240
		CONTINGENT CHARGES.				
		Fees to Pleaders in Criminal Cases	600	100	600	...
		Law Charges	1,500	2,000	1,350	2,497
		Fees to Pleaders in Pauper Suits	...	...	...	...
			2,100	2,100	1,950	2,497
		TOTAL LAW OFFICERS ..... R	2,340	2,340	2,190	2,737
		JUDICIAL COMMISSIONER.				
		SALARIES.				
—		Allowance to Judicial Commissioner	3,000	3,000	3,000	3,135
		ESTABLISHMENT.				
—		Allowance to Registrar	720	650	720	...
3	3	Clerks and others	1,020	1,000	1,020	...
3	3		1,740	1,650	1,740	...
		CONTINGENT CHARGES.				
		Service Telegrams	50	...	50	...
		Purchase of Furniture	...	...	200	...
		Purchase of Books and Publications	100	...	100	...
		Miscellaneous	50	...	100	...
		TRAVELLING EXPENSES.	200	...	450	...
		Travelling Allowance to Officer	...	...	500	...
		Ditto Ditto to Establishment	400	...	250	...
			400	...	750	...
		Postage Charges	50	...	50	...
		TOTAL JUDICIAL COMMISSIONER ..... R	5,390	4,650	5,990	3,135

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		CIVIL AND SESSIONS COURTS:				
		SALARIES.	R	R	R	R
1	1	Commissioner (moiety)	15,000	14,400	15,000	14,640
1	1	Civil and Sessions Judge	14,400	14,400	14,400	...
1	1	Subordinate Judge (Judicial Asst. Commr.)	8,560	8,080	8,080	7,600
2	...	Munsiff and Kazi	...	...	2,100	...
5	3		37,960		39,580	22,240
		LESS—Deduction on account of Civil Service Annuity	600		600	
			37,360	36,880	38,980	
		ESTABLISHMENT.				
2	3	Munsiffs	5,100	2,390	...	453
32	25	Clerks and others	11,040	11,200	11,200	3,789
5	24	Servants	2,090	1,900	540	578
		Compensation for dearness of Provisions	760	...	...	...
39	52		18,990	15,490	11,740	4,820
		CONTINGENT CHARGES.				
		Office Rent	960	960	960	...
		Country Stationery	140	...	140	...
		Diet Allowances to Witnesses	...	...	...	24
		Miscellaneous	1,000	300	500	90
			2,100	1,260	1,600	114
		TRAVELLING EXPENSES.				
		Travelling Allowance to Officers	250	100	300	158
		Ditto ditto to Establishment	...	50	...	29
			250	150	300	187
		Postage charges	100	...	...	...
		ESTABLISHMENT AND CHARGES FOR SERVICE OF JUDICIAL PROCESSES	19,770	16,000	18,470	15,247
		TOTAL CIVIL AND SESSIONS COURTS ..... R	78,570	69,780	71,090	42,608
		COURTS OF SMALL CAUSES:				
		ESTABLISHMENT.				
4	4	Clerks and others	3,730	3,730	3,730	3,732
4	4	Servants	320	320	320	324
8	8		4,050	4,050	4,050	4,056
		CONTINGENT CHARGES.				
		Miscellaneous	380	380	380	418
		TOTAL COURTS OF SMALL CAUSES ..... R	4,430	4,430	4,430	4,474
		CRIMINAL COURTS:				
		SALARIES.				
3	3	District Magistrates	25,080	21,000	25,200	8,177
4	4	Assistant and Extra Assistant Commissioners and Deputy Magistrate (moiety)	9,830	10,000	14,430	2,641
1	1	Superintendent of State Railway Police with powers of Magistrate	9,600	9,450	9,450	7,105
4	4	Cantonment and Assistant Cantonment Magistrates	43,220	43,650	40,820	50,682
—	—	Allowance to Cantonment Magistrate	600	700	1,200	1,453
12	12		88,330		91,100	70,058
		LESS—Deduction on account of Civil Service Annuity	580		200	
		Amount payable by Municipality	5,590		5,590	
			6,170		5,790	
			82,160	84,800	85,310	
		ESTABLISHMENT.				
	1	Kazi	600	...	...	...
97	82	Sheristadar, Clerks, and others (58 full & 24 moiety)	26,650	25,200	27,440	21,651
38	54	Servants (24 full and 30 moiety)	3,010	3,800	1,560	2,567
		Compensation for dearness of Provisions	180	...	...	...
135	137		30,440	29,000	29,000	24,218
		CONTINGENT CHARGES.				
		Country Stationery	900	900	900	893
		Printing Charges	300	...	...	...
		Rent of Offices	840	840	1,320	840
		Diet to Prosecutors and Witnesses	3,100	2,400	1,200	1,016
		Allowance to Punchayetdars	...	900	700	822
		Purchase of Tents	800	800	1,000	821
		Purchase of Furniture	420	400	400	895
		Service Telegrams	300	300	300	308
		Purchase of Books and Publications	200	400	130	170
		Miscellaneous	3,300	3,000	3,330	3,363
		Judicial Contingencies of the Superintendent of State Railway Police with powers of Magistrate	400	400	500	504
			10,560	10,340	9,780	9,632
		Charges on account of Maunpore Pergunnah (moiety excepting Jail charges shewn exclusively under this head)	1,400	1,400	1,710	1,350
		Carried over	1,24,560	1,25,540	1,25,800	1,05,258

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
CRIMINAL COURTS—*contd.* Brought forward	1,24,560	1,25,540	1,25,800	1,05,258
TRAVELLING EXPENSES				
Travelling Allowance to Commissioner (moiety)	900	900	900	921
Ditto ditto to other Officers	3,590	2,500	3,640	2,860
Ditto ditto to Establishment	1,260	1,000	1,460	1,247
Ditto ditto to Superintendent State Railway Police	...	1,300	...	1,492
	5,750	5,700	6,000	6,520
POSTAGE CHARGES	1,510	1,700	1,510	1,548
	1,31,820	1,32,940	1,33,310	1,13,326
PETTAH ESTABLISHMENT. (Numbers: 1884-85 / 1885-86)				
2 / ... Soubedars	...	2,100	2,100	2,025
9 / ... Subordinate Establishment	...	1 600	1,660	1,500
— / ... Contingencies	...	100	60	...
11 / ...	...	3,800	3,820	3,525
TOTAL CRIMINAL COURTS ..... R	1,31,820	1,36,740	1,37,130	1,16,851
JAILS:				
DISTRICT JAILS. *Salaries.* (Numbers: 1884-85 / 1885-86)				
— / — Allowance to Superintendents	2,400	2,400	1,800	2,400
Establishment.				
2 / 2 Jailors and Jail Darogahs	2,700	2,700	2,700	2,700
2 / 2 Native Doctors	540	520	360	263
4 / 4 Clerks and Mohurirs	800	800	800	798
1 / 1 Jail Teacher	180	180	180	159
3 / 6 Servants	540	320	320	327
54 / 68 Jail Watchmen and others	6,310	4,890	4,890	4,814
66 / 83	11,070	9,410	9,250	9,061
Contingent Charges.				
Travelling Allowances	...	20	50	15
Country Stationery	40	30	40	23
Miscellaneous	350	300	300	384
	390		390	422
Postage Charges	50	350	50	70
		100		
	13,910	12,260	11,490	11,953
Supplies and Services.				
Rations	22,500	15,000	27,400	14,420
Hospital Charges	400	1,000	400	566
Clothing and Bedding	3,770	2,300	2,300	2,060
Passage-money of Convicts	600	700	700	321
Miscellaneous	2,700	2,930	2,930	3,295
	29,970	21,930	33,730	20,662
	43,880	34,190	45,220	32,615
LOCK-UPS. *Establishment.* (Numbers: 1884-85 / 1885-86)				
1 / 1 Turnkey	120	120	120	120
1 / 3 Servant	90	330	90	84
/ 5 Jemadars and Watchmen	460	...	...	...
2 / 9	670	450	210	204
Contingent Charges.				
Miscellaneous	2,300	2,000	1,700	2,094
	2,970	2,450	1,910	2,298
Carried over	46,850	36,640	47,130	34,913

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
JAILS—*contd.*	₹	₹	₹	₹
Brought forward	46,850	36,640	47,130	34,913
JAIL MANUFACTURES.				
Establishment	...	950	...	1,696
Tools and Plant	...	100	} 9,500	65
Raw Materials	12,000	9,000		
Commission to Jailor	...	500	300	8,888
Purchase of a new Press and Types	3,100	...	...	757
Miscellaneous	500	500	...	472
	15,600	11,050	9,800	11,878
Cost of Europe Stores	...	...	...	1
TOTAL JAILS ..... ₹	62,450	47,690	56,930	46,792
CONVICT CHARGES AT PORT BLAIR AND NICOBARS:				
Port Blair.				
SALARIES, ESTABLISHMENTS, AND OFFICE CONTINGENCIES.				
DIRECTION.				
Judicial Establishment.				
1 / 1 — Chief Commissioner and Superintendent	35,100	33,800	33,900	28,657
8 / 8 — Deputy, Assistant, and Extra Assistant Superintendents	69,000	60,000	64,000	53,070
9 / 9	1,04,100	93,800	97,900	81,727
Superintendent's Office.				
13 / 14 — Clerks	17,710	16,500	17,410	15,765
1 / 1 — Band Master	240	240	240	240
5 / 5 — Servants	1,320	1,320	1,320	1,319
— / — — Office Contingencies	500	800	800	656
19 / 20	19,770	18,860	19,770	17,980
MEDICAL ESTABLISHMENT.				
1 / 1 — Senior Medical Officer	14,400	14,850	14,400	14,400
3 / 3 — Assistant Surgeons	13,500	10,200	10,500	10,849
1 / 1 — Apothecary	2,160	2,290	2,160	2,160
7 / 7 — Hospital Assistants	5,280	5,280	5,280	5,530
— / — — Gratuities to Pupil Compounders	550	550	400	406
— / — — Office Contingencies	...	150	200	124
12 / 12	35,890	33,320	32,940	33,469
ECCLESIASTICAL ESTABLISHMENT.				
1 / 1 — Chaplain	7,200	7,200	7,200	7,200
1 / 1 — Clerk	140	140	140	144
— / — — Contingencies	210	100	230	104
2 / 2	7,550	7,440	7,570	7,448
COMMISSARIAT ESTABLISHMENT.				
Office and Executive Establishments.				
1 / 1 — Commissariat Officer	6,600	7,550	7,200	7,560
8 / 8 — Clerks and Staff Sergeants	12,000	12,000	12,000	12,099
20 / 19 — Miller, Servants, Coolies, Cattle Jemadars, &c.	3,320	3,250	3,390	3,446
4 / 4 — Free Bakers' Establishment	960	950	960	960
— / — — Office Contingencies	200	150	200	164
33 / 32	23,080	23,900	23,750	24,229
Treasury Branch.				
1 / 1 — Accountant	2,400	2,400	2,400	2,400
1 / 1 — Treasurer	1,200	1,200	1,200	1,189
2 / 2 — Clerk and Poddar	900	900	900	900
— / — — Contingencies	120	100	200	55
4 / 4	4,620	4,600	4,700	4,544
	27,700	28,500	28,450	28,773
Carried over	1,95,010	1,81,920	1,86,630	1,69,397

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

NUMBERS. 1884-85.	NUMBERS. 1885-86.	CONVICT CHARGES AT PORT BLAIR AND NICOBARS—*contd.* *Port Blair*—contd. SALARIES, ESTABLISHMENTS, AND OFFICE CONTINGENCIES—*contd.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			R	R	R	R
		Brought forward	1,95,010	1,81,920	1,86,630	1,69,397
		MARINE ESTABLISHMENT.				
1	1	Mechanical Engineer	3,000	3,000	3,000	3,009
—	—	Steam money to ditto	730	730	730	732
1	1	Assistant Harbour Master	1,520	1,460	1,460	539
1	1	Clerk	600	600	600	600
—	...	Signalman	...	...	...	181
—	...	Coxswain	...	...	...	...
2	2	Carpenters	1,500	1,350	1,450	1,380
—	—	Temporary Establishment of Carpenters	800	830	1,000	759
—	—	Rations for Europeans	580	...	1,090	...
—	—	Contingencies	500	400	...	458
5	5	*Steam Barge and Tugs.*	9,230	8,370	9,330	7,658
15	15	Drivers, Syrangs, and Lascars	4,500	3,600	4,500	4,356
—	—	Rations	670	...	670	...
20	20		5,170	3,600	5,170	4,356
		FOREST ESTABLISHMENT.	14,400	11,970	14,500	12,014
—	—	Superintendent of Forests	...	...	...	8,605
1	1	Deputy Conservator	10,800	10,510	12,000	1,900
8	5	Subordinate Establishment	1,380	1,320	1,800	140
—	—	Forest Ranger	...	...	...	...
—	—	Foresters	...	...	...	...
—	—	Purchase of Elephants	13,000	4,000	4,000	...
—	—	Maintenance of Elephants	...	...	6,720	...
—	—	Contingencies	850	1,500	500	1,515
—	—	Charges on timber exports	...	...	20,000	...
9	6		26,030	17,330	45,020	12,160
		POLICE ESTABLISHMENT. *Free Police.*				
1	1	District Superintendent	10,800	9,530	10,200	7,273
2	2	Inspectors	3,600	4,610	3,600	3,047
2	2	Sub-Inspectors	2,520	2,410	2,520	2,639
7	7	Chief Constables	5,760	5,760	5,760	5,579
37	37	Sergeants	13,260	13,260	13,260	14,200
563	563	1st Class Constable	51,840	50,300	91,440	49,434
		2nd Class ditto	39,600	36,400		36,254
		Recruits or 3rd Class ditto	...	...		...
—	—	Clerks	...	...	...	...
13	13	Boat's Crew	3,900	3,600	3,900	3,586
1	1	Armourer	360	...	360	...
—	—	Contingencies	4,000	3,620	15,470	3,650
626	626		1,35,640	1,29,490	1,46,510	1,25,662
		JAIL ESTABLISHMENT.				
6	6	Overseers	8,160	7,740	8,160	7,583
—	—	Pay of released Convicts employed in the Settlement	4,080	3,500	3,800	3,621
6	6		12,240	11,240	11,960	11,204
		REGISTRATION.				
1	1	Clerk	240	240	240	240
—	—	Contingencies	...	...	...	...
1	1		240	240	240	240
		EDUCATION ESTABLISHMENT.				
—	—	Masters and Teachers	3,000	3,070	3,000	2,890
—	—	Monitors		610		469
—	—	Clerks		120		60
—	—	Allowance to Convict Master		140		151
—	—	Contingencies		550		855
—	—	Grants-in-Aid		140		140
—	—	Allowance to Schools	1,700	...	1,700	...
			4,700	4,630	4,700	4,565
		TOTAL SALARIES, ESTABLISHMENTS, &c. ..... R	3,88,260	3,56,820	4,09,560	3,35,242
		Carried over	3,88,260	3,56,820	4,09,560	3,35,242

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
CONVICT CHARGES AT PORT BLAIR AND NICOBARS—*contd.*				
Port Blair—contd.				
Brought forward	R 3,88,260	R 3,56,820	R 4,09,560	R 3,35,242
SUPPLIES, STORES, AND SERVICES:				
SUBSISTENCE MONEY.				
Subsistence Money to European Convicts	500	360	1,500	363
Ditto to Eurasian and Native Convicts	89,000	89,000	65,000	87,077
	89,500	89,360	66,500	87,440
COMMISSARIAT SUPPLIES.				
Live-stock	15,000	14,000	24,500	14,090
Provisions	4,00,000	3,98,000	4,33,000	3,70,433
Malt Liquor	9,000	8,000	14,000	7,525
Hospital Supplies	3,500	3,500	3,500	9,504
Forage for Horses, Elephants, Cattle, &c.	50,000	45,000	35,000	42,546
Oil for Lighting	18,000	15,000	18,000	11,129
Utensils for Convicts	4,300	1,500	4,000	1,401
Barrack Stores	...	...	...	...
Public Works Stores	...	...	...	...
	4,99,800	4,85,000	5,32,000	4,56,628
MEDICAL SUPPLIES.				
Purchase of Medicines and Medical Stores	5,600	3,500	3,500	5,271
MARINE SUPPLIES.				
Purchase of Marine Stores	22,490	38,000	38,000	60,713
ORDNANCE SUPPLIES.				
Purchase of Ordnance Stores	700	5,000	700	181
CLOTHING.				
Clothing for Convicts	47,000	47,000	47,000	52,596
Ditto for Free Police	7,290	14,000	13,930	5,416
	54,290	61,000	60,930	58,012
TOOLS, IMPLEMENTS, &c.				
Purchase of Tools, Implements, &c.	15,000	15,000	15,500	13,983
COMMISSION.				
Commission on sale of Stores	2,300	3,000	3,200	2,441
CONTINGENT CHARGES.				
Cultivation—Tea Garden	4,700	2,500	1,000	...
Andaman Home	2,400	2,400	2,400	2,400
Andaman Orphanage	1,200	1,200	1,200	1,200
Ditto to Christian Prisoners' Library and Librarian	290	290	290	288
Purchase of Stationery	...	...	3,960	3
Miscellaneous	70,000	55,000	70,000	94,112
	78,590	61,390	78,850	98,003
POSTAGE CHARGES	350	200	350	...
TOTAL SUPPLIES, STORES, AND SERVICES ..... R	7,68,620	7,61,450	7,99,530	7,82,672
PASSAGE MONEY, FREIGHT, AND CARRIAGE OF STORES, &c.	1,90,000	1,90,000	2,16,530	1,97,737
TOTAL PASSAGE MONEY, &c. ..... R	1,90,000	1,90,000	2,16,530	1,97,737
	13,46,880		14,25,620	
DEDUCT—Probable Savings	24,000		40,000	
TOTAL CONVICT CHARGES, PORT BLAIR ..... R	13,22,880	13,08,270	13,85,620	13,15,651
Carried over	13,22,880	13,08,270	13,85,620	13,15,651

EXPENDITURE —*continued.*

19—LAW AND JUSTICE —*concluded.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		CONVICT CHARGES AT PORT BLAIR AND NICOBARS —*contd.*				
		Brought forward	R 13,22,880	R 13,08,270	R 13,85,620	R 13,15,651
		Nicobars. SALARIES, ESTABLISHMENTS, AND OFFICE CONTINGENCIES.				
		DIRECTION.				
		Judicial Establishment.				
1	1	Assistant Superintendent in charge	8,400	10,100	7,200	7,628
		Assistant Superintendent's Office.				
1	1	Clerk	1,200	560	1,200	1,000
		MEDICAL ESTABLISHMENT.				
—	—	Apothecary	...	...	...	...
2	2	Hospital Assistants	1,560	1,560	1,560	1,195
2	2		1,560	1,560	1,560	1,195
		COMMISSARIAT ESTABLISHMENT.				
		Office and Executive Establishments.				
1	1	Store-keeper	600	600	600	600
3	3	Servants	440	440	440	444
4	4		1,040	1,040	1,040	1,044
		POLICE ESTABLISHMENT.				
3	3	Sergeants	1,140	820	1,140	689
1	1	Chief Constable	1,020	800	1,020	827
24	24	1st Class Constables; 2nd Class ditto; Recruits or 3rd Class Constables	3,890	4,000	3,890	2,406; 1,605
		Recruits or 3rd Class Constables	...	...	...	...
28	28		6,050	5,620	6,050	5,527
		JAIL ESTABLISHMENT.				
—	—	Pay of released Convicts employed in the Settlement	...	...	...	180
		TOTAL SALARIES, ESTABLISHMENTS, &c. ..... R	18,250	18,880	17,050	16,574
		SUPPLIES, STORES, AND SERVICES.				
		SUBSISTENCE MONEY.				
		Subsistence Money to Native Convicts	2,300	2,200	2,280	2,367
		COMMISSARIAT SUPPLIES				
		Provisions	3,600	3,600	5,000	3,626
		MARINE SUPPLIES.				
		Purchase of Marine Stores	420	14,120	420	9,241
		CLOTHING.				
		Clothing for Convicts	1,050	1,050	1,050	...
		Ditto for Free Police	330	400	590	...
			1,380	1,450	1,640	...
		COMMISSION.				
		Commission on sale of Stores	120	100	120	...
		CONTINGENT CHARGES.				
		Miscellaneous	100	100	100	84
		POSTAGE CHARGES	20	20	20	20
		NICOBAR COLONIZATION.				
		Chinese cultivators	1,900	950	...	...
		Chinese Clerk and Interpreter	1,800	900	...	...
		Contingencies	1,000	150	...	...
			4,700	2,000	...	...
		TOTAL SUPPLIES, STORES, AND SERVICES ..... R	12,640	23,590	9,580	15,338
		PASSAGE MONEY, FREIGHT, AND CARRIAGE OF STORES, &c.	14,000	13,550	16,700	12,606
		TOTAL PASSAGE MONEY, &c. ..... R	14,000	13,550	16,700	12,606
		DEDUCT—Probable Savings	44,890 ...		43,330 4,080	
		TOTAL CONVICT CHARGES, NICOBARS ..... R	44,890	56,020	39,250	44,518
		TOTAL CONVICT CHARGES, PORT BLAIR AND NICOBARS ..... R	13,67,770	13,64,290	14,24,870	13,60,169
		JAILS—LOCAL:				
		DISTRICT JAILS.				
		ESTABLISHMENT.				
2	2	Jail Daroga and Jemadar	400	400	400	528
2	2	Servants	130	130	130	
4	4		530	530	530	528
		Supplies and Services.				
		Subsistence of Prisoners	70	200	70	33
		Contingent Charges.				
		Miscellaneous	50	350	60	108
		TOTAL JAILS—LOCAL ..... R	650	1,080	660	669

EXPENDITURE—*continued.*

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
DISTRICT EXECUTIVE FORCE	2,79,980	2,60,400	2,20,790	1,62,180
RAILWAY POLICE	6,540	8,260	8,710	6,545
STATE RAILWAY POLICE	87,130	87,900	90,760	87,534
THUGGEE AND DACOITY	96,380	95,750	98,970	90,434
REFUNDS	...	70	...	164
	4,70,030			
ADD FOR ROUNDING	190			
TOTAL IMPERIAL ..... R	4,70,220	4,52,380	4,19,230	3,46,857
LOCAL.				
PETTY CONSTRUCTION AND REPAIRS—LOCAL	...	100	...	...
DISTRICT EXECUTIVE FORCE—LOCAL	11,020	12,280	11,030	11,599
SPECIAL POLICE—LOCAL	4,000	2,800	4,100	3,613
COLLECTION OF CATTLE TRESPASS FINES—LOCAL	760	3,440	640	3,890
REFUNDS LOCAL	...	...	...	285
TOTAL LOCAL .. ... R	15,780	18,620	15,770	19,387
TOTAL 20, POLICE ..... R	4,86,000	4,71,000	4,35,000	3,66,244

DETAILS.

NUMBERS 1884-85.	NUMBERS 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		DISTRICT EXECUTIVE FORCE:				
		SALARIES.	R	R	R	R
2	2	District Superintendents	15,050	14,700	15,650	8,186
		Police Force.				
5	9	Inspectors	17,280	16,000	8,580	9,990
4	6	Deputy Inspectors	4,080	7,100	2,820	3,486
13	15	Sub-Inspectors	11,220	9,800	9,360	9,127
5	61	Foot Sergeants	10,040	8,900	1,140	1,232
3	66	Mounted Sergeants	22,340	13,800	1,110	1,146
93	131	Head Constables	30,390	30,700	18,440	20,014
690	1,057	Constables	1,05,710	96,800	71,720	53,514
305	...	Police Force (Mysore)	...	...	44,400	...
4	...	Chowkidars	...	...	480	...
10	...	Police Establishment for guarding ulsoor tank (Mysore)	...	1,000	1,000	...
40	44	Mounted Constables	12,290	10,800	10,800	11,239
57	60	Sowars	16,440	30,500	19,500	25,457
		Compensation for dearness of Provision	17,370	...	...	...
			2,47,160	2,25,400	1,89,350	1,35,205
		DEDUCT PROBABLE SAVINGS	780	...	..	...
1,229	1,449		2,46,380			
		ESTABLISHMENT.				
2	7	Clerks	2,340	1,000	840	1,092
2	7	Servants	770	100	190	24
8	9	Hospital Establishment	1,160	1,040	1,040	753
12	23		4,270	2,140	2,070	1,869
		Supplies and Services.				
		Clothing	12,940	10,000	11,930	10,023
		Ditto for Mounted Constables	240	240	240	...
		Petty Construction and Repairs	2,750	200	2,750	160
		Arms and Accoutrements	500	100	...	..
			16,430	10,540	14,920	10,183
		CONTINGENT CHARGES.				
		Rent of Police Quarters	200	..	...	...
		Rewards to Informers	600	300	600	528
		Rewards for capture of proclaimed Offenders	400	200	650	120
		Service Telegrams	...	100	...	31
		Country Stationery	540	540	540	514
		Hospital Contingencies	130	130	130	75
		Purchase of Tents	700	100	100	132
		Purchase of Furniture	200	250	250	404
		Travelling Allowances and Expenses	2,560	1,500	1,360	662
		Purchase of Books and Publications	...	50	200	...
		Postage Charges	520	450	300	431
		Office Expenses and Miscellaneous	4,500	4,000	4,930	3,840
			10,350	7,620	9,060	6,737
			2,92,480		2,31,050	
		Less charges debitable to Sind-Peshin State Railway Police	10,500		10,200	
		DEDUCT—Probable Savings	2,000			
			12,500			
		TOTAL DISTRICT EXECUTIVE FORCE ..... R	2,79,980	2,60,400	2,20,790	1,62,180

EXPENDITURE —*continued.*

20.—POLICE—*continued.*

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		RAILWAY POLICE: NAGODE RAILWAY POLICE.				
		Salary.	R	R	R	R
1	1	Native Superintendent	1,500	1,500	1,500	1,500
		Police Force.				
1	1	Sub-Inspector	720	720	720	720
8	8	Head Constables	1,020	1,020	1,020	1,020
38	38	Constables	2,750	2,750	2,750	2,747
47	47		4,490	4,490	4,490	4,487
		Supplies and Services.				
		Clothing	300	1,000	300	300
		Petty Construction and Repairs	50	50	50	50
			350	1,050	350	350
		Contingent Charges.				
		Travelling Allowances and Expenses	120	120	120	58
		Miscellaneous	80	100	80	150
			200	220	200	208
		TOTAL NAGODE RAILWAY POLICE ..... R	6,540	7,260	6,540	6,545
		MYSORE RAILWAY POLICE ESTABLISHMENT ..... R	...	1,000	2,170	...
		TOTAL RAILWAY POLICE ..... R	6,540	8,260	8,710	6,545
		STATE RAILWAY POLICE: RAJPUTANA-MALWA STATE RAILWAY POLICE.				
		Salary.				
1	1	Assistant Superintendent	4,560	4,380	4,200	3,987
		Police Force.				
2	1	Inspectors	3,600	3,200	3,600	3,080
11	10	Sub-Inspectors	6,000	6,000	6,600	6,022
3	2	European Sergeants	2,400	2,300	3,600	2,500
42	37	Head Constables	7,200	7,100	8,220	7,780
262	237	Constables	21,320	22,300	23,580	22,978
320	288		40,520	40,900	45,600	42,360
		Office Establishment.				
...	1	Clerk	900	600	...	...
		Supplies and Services.				
		Clothing	2,740	3,500	2,780	3,595
		Contingent Charges.				
		Travelling Allowances and Expenses	1,750	2,000	1,500	1,941
		Rent of Quarters at Ajmere and Agra Fort Stations	240	800	1,000	810
		Rewards	300	100	300	...
		Miscellaneous	2,000	2,000	1,400	1,861
			4,290	4,900	4,200	4,612
		TOTAL RAJPUTANA-MALWA STATE RAILWAY POLICE ..... R	53,010	54,280	56,780	54,554
		HOLKAR & SINDIA-NEEMUCH STATE RAILWAY POLICE.				
		Salary.				
1	1	Assistant Superintendent	4,920	4,380	4,560	4,200
		Police Force.				
3	3	Sub-Inspectors	1,800	1,800	1,800	1,588
		European Sergeants	...	...	...	248
19	19	Head Constables	3,080	3,600	3,080	2,760
100	100	Constables	8,820	8,800	8,820	8,539
		Allowance to Drill Instructors	60	60	60	60
122	122		13,760	14,260	13,760	13,195
		Office Establishment.				
1	1	Clerk	600	960	600	960
1	1	Munshi	360	...	360	...
3	3	Mohurirs for Sub-Inspectors	720	720	720	690
5	5		1,680	1,680	1,680	1,650
		Supplies and Services.				
		Clothing	1,200	700	1,200	730
		Contingent Charges.				
		Travelling Allowances and Expenses	1,500	1,500	1,800	1,503
		Rent of Quarters at Ajmere and Agra Fort Stations	80	...	...	...
		Miscellaneous	480	600	480	480
			2,060	2,100	2,280	1,983
		TOTAL HOLKAR AND SINDIA-NEEMUCH STATE RAILWAY POLICE R	23,620	23,120	23,480	21,758

20.—POLICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			R	R	R	R
		SIND-PISHIN STATE RAILWAY POLICE.				
		Grant for State Railway Police	10,500	10,500	10,500	11,222
		TOTAL SIND-PISHIN STATE RAILWAY POLICE ..... R	10,500	10,500	10,500	11,222
		TOTAL STATE RAILWAY POLICE ..... R	87,130	87,900	90,760	87,534
		THUGGEE AND DACOITY:				
		SALARIES AND ALLOWANCES.				
1	1	General Superintendent	30,000	30,800	30,000	22,800
1	1	Assistant Superintendent, including Military Pay	4,800	4,800	7,200	5,178
		Allowance to Extra Assistant at Baroda	...	...	...	100
		House-rent of the Assistant Superintendent at Hyderabad	480	480	480	...
2	2		35,280	36,080	37,680	28,078
		ESTABLISHMENT.				
21	21	Clerks and others	13,080	10,800	13,080	10,102
14	14	Servants	1,390	1,200	1,390	1,168
35	35		14,470	12,000	14,470	11,270
		POLICE FORCE.				
		Pay of Police Force, including Contingencies and Clothing	21,000	21,400	20,000	20,141
		DIET AND ALLOWANCES.				
		Diet of Prisoners and Approvers	3,500	3,500	3,000	2,797
		Allowance for dearness of Provisions	500	100	720	110
			4,000	3,600	3,720	2,907
		CLOTHING.				
		Purchase of Clothing for Prisoners and others	670	670	670	1,421
		CONTINGENT CHARGES.				
		Rent of Offices	2,510	2,200	2,110	2,070
		Rewards	...	100	...	1,000
		Service Telegrams	400	400	700	428
		Miscellaneous	3,000	2,800	2,800	5,391
			5,910	5,500	5,610	8,889
		TRAVELLING EXPENSES	9,400	8,000	9,400	9,549
		POSTAGE CHARGES	650	500	650	711
		HYDERABAD AND JULNA THUGGEE ESTABLISHMENT	15,000	8,000	15,000	7,468
			1,06,380		1,07,200	
		LESS—Amount recoverable from Berar Revenues	7,500		7,500	
			98,880		99,700	
		DEDUCT—Probable Savings	2,500		730	
		TOTAL THUGGEE AND DACOITY ..... R	96,380	95,750	98,970	90,434
		DISTRICT EXECUTIVE FORCE—LOCAL.				
		Police Force.				
73	132	Duffadars, Burkundazes, &c.	10,470	10,480	10,480	10,873
		Contingent Charges.				
		Travelling Allowances and Expenses	...	100	...	20
		Miscellaneous	550	1,700	550	706
			550	1,800	550	726
		TOTAL DISTRICT EXECUTIVE FORCE—LOCAL ..... R	11,020	12,280	11,030	11,599

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

SPECIAL POLICE—LOCAL:	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Police Force.	R	R	R	R
Pay of Special Guards	2,500	1,200	2,300	1,717
Contingent Charges.				
Rewards to Police	500	500	700	530
Miscellaneous	1,000	1,100	1,100	1,366
	1,500	1,600	1,800	1,896
TOTAL SPECIAL POLICE—LOCAL ..... R	4,000	2,800	4,100	3,613

COLLECTION OF CATTLE TRESPASS FINES—LOCAL:

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Establishment.				
—	—	Allowance to Police Officials	340	440	320	432
—	—	Ditto to Local Fund Clerk	60		60	
1	1	Pound-keepers	60		60	
1	1	*Contingent Charges.*	460	440	440	432
Miscellaneous			300	3,000	200	3,458
TOTAL COLLECTION OF CATTLE TRESPASS FINES—LOCAL ... R			760	3,440	640	3,890

21.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
1. GENERAL SUPERVISION AND ACCOUNTS	1,64,580	1,58,770	1,49,770	1,49,167
2. MARINE SURVEY ESTABLISHMENTS	1,22,200	1,32,130	1,26,130	76,052
3. MISCELLANEOUS SHORE ESTABLISHMENTS	13,810	24,730	24,730	70,081
4. DOCKYARDS AT BOMBAY AND CALCUTTA	7,72,010	5,80,000	7,28,760	6,47,945
5. SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	6,49,260	5,40,000	6,36,000	5,09,653
6. VICTUALLING OF OFFICERS AND MEN AFLOAT	1,66,000	1,44,190	1,44,190	1,34,756
7. PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS	3,29,300	3,07,990	3,67,990	2,48,465
8. PURCHASE AND HIRE OF SHIPS AND VESSELS	...	17,000	...	6,04,880
9. MISCELLANEOUS	1,32,900	1,24,430	1,24,430	1,35,785
	23,50,060	20,29,240	23,02,000	25,76,784
DEDUCT—Amount to be debited to the Military Department on account of charges for stores, coal, landing and embarking troops, &c.	94,060	92,000	12,000	1,10,491
	22,56,000	19,37,240	22,90,000	24,66,293
DEDUCT—For rounding	..	240	...	...
TOTAL 21, MARINE ..... R	22,56,000	19,37,000	22,90,000	24,66,293

22.—EDUCATION.

	Budget Estimate, 1885-86	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
IMPERIAL.	R	R	R	R
INSPECTION	11,240	11,130	10,300	10,849
GOVERNMENT COLLEGES—GENERAL	34,620	35,880	34,620	35,868
GOVERNMENT SCHOOLS	37,060	34,130	32,680	33,455
BOARDING SCHOOLS	1,200	1,200	1,200	1,200
NORMAL SCHOOLS OR TRAINING COLLEGES	3,750	3,140	3,280	2,475
SCHOLARSHIPS	2,000	1,900	2,000	1,836
PRIZES	650	320	650	100
GRANTS-IN-AID	60,420	70,490	52,400	24,165
MISCELLANEOUS	1,730	1,300	1,230	4,908
	1,52,670		1,38,360	
DEDUCT—Probable Savings	3,200		3,130	
TOTAL IMPERIAL ..... R	1,49,380	1,59,490	1,35 230	1,14,876
LOCAL.				
GOVERNMENT COLLEGES AND SCHOOLS—LOCAL	10,280	6,790	8,820	7,594
NORMAL SCHOOLS OR TRAINING COLLEGES—LOCAL	330	330	330	402
SCHOLARSHIPS—LOCAL	1,500	1,040	1,500	947
GRANT-IN-AID—LOCAL	3,760	3,550	3,370	4,033
MISCELLANEOUS—LOCAL	750	800	750	788
REFUNDS—LOCAL	...	...	...	64
TOTAL LOCAL ..... R	16,620	12,510	14,770	13,828
TOTAL 22, EDUCATION ..... R	1,66,000	1,72,000	1,50,000	1,28,704

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		INSPECTION:	R	R	R	R
		Salaries.				
4	4	Inspectors and Deputy Inspectors	3,240	3,200	3,240	3,200
27	27	Circuit Teachers, including Allowances for Office Contingencies	3,480	3,480	3,480	3,721
31	31		6,720	6,680	6,720	6,921
		Establishment.				
3	4	Clerks	1,260	1,100	780	655
1	4	Servant	350	350	60	134
1	1	Establishment of Inspectors of the Government Schools of the Lower Class	240	250	240	240
5	9		1,850	1,700	1,080	1,029
		Contingent Charges.				
		Travelling and Tentage Allowances	1,800	1,800	2,050	1,910
		Country Stationery	50	100	50	105
		Postage Charges	70	100	100	146
		Office Expenses and Miscellaneous	750	750	300	738
			2,670	2,750	2,500	2,899
		TOTAL INSPECTION ..... R	11 240	11,130	10,300	10,849
		GOVERNMENT COLLEGES, GENERAL:				
		Salaries and Establishment.				
2	2	Principals	16,200	17,000	15,600	17,084
—	—	Allowance to Surgeon	600	600	600	600
15	15	Masters and Teachers	15,180	15,780	15,780	15,669
1	2	Librarian and Clerk	840	720	720	720
7	7	Servants	420	420	420	420
2	2	Boarding-house Establishment	280	280	280	276
27	28		33 520	34,800	33,400	34,769
		Contingent Charges.				
		Library Allowance	250	280	250	275
		Boarding-house Contingencies	70	50	70	45
		Country Stationery	100	150	100	50
		Remuneration to Examiners	20	100	200	50
		Purchase and Repair of Furniture	...	50	...	287
		Contingencies	660	450	600	412
			1,100	1,080	1,220	1,119
		TOTAL GOVERNMENT COLLEGES—GENERAL ..... R	34,620	35,880	34,620	35,888
		GOVERNMENT SCHOOLS:				
		HIGH.				
		Salaries and Establishment.				
1	1	Head Master and Inspector	7,200	23,380	4,400	9,540
32	37	Masters and Teachers	18,510		17,170	13,532
...	1	Stipend to a Student sent to Madras	150	...	...	...
12	13	Servants	800	720	720	643
45	52		26,660	24,100	22,290	23,715
		Contingent Charges.				
		Library Books	...	50	...	70
		Miscellaneous	500	400	400	550
			500	450	400	620
			27,160	24,550	22,690	24,335
		MIDDLE.				
		Anglo-Vernacular Schools.				
		Establishment.				
4	7	Masters and Teachers	1,560	1,220	1,440	1,208
1		Servant	...	60	60	
5	7		1,560	1,280	1,500	1,208
		LOW.				
		Establishment.				
89	91	Masters, Teachers, &c.	8,140	8,000	8,190	7,691
		Contingent Charges.				
		Miscellaneous	200	300	300	221
			8,340	8,300	8,490	7,912
		TOTAL GOVERNMENT SCHOOLS ..... R	37,060	34,130	32,680	33,455

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

NUMBERS 1884-85	NUMBERS 1885-86		Budget Estimate, 1885-86	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84
		BOARDING SCHOOLS:				
		Establishment.	R	R	R	R
1	1	Overseer	240	240	240	240
40	40	Stipends	960	960	960	960
41	41	TOTAL BOARDING SCHOOLS ..... ₹	1,200	1,200	1,200	1,200
		NORMAL SCHOOLS OR TRAINING COLLEGES. MALE AND FEMALE.				
		Establishment.				
8	8	Teachers and others	1,270	1,130	1,270	1,093
26	26	Pupil Teachers	1 520	1,370	1,370	1,346
10	15	Stipends	900	580	580	1
44	49		3,690	3,080	3,220	2,440
		Contingent Charges				
		Miscellaneous	60	60	60	35
		TOTAL NORMAL SCHOOLS OR TRAINING COLLEGES ..... ₹	3,750	3,140	3,280	2,475
		SCHOLARSHIPS:				
		In Colleges	560	1,300	1,080	1,435
		In Schools	1,440	600	920	401
		TOTAL SCHOLARSHIPS ... . ₹	2,000	1,900	2,000	1,836
		PRIZES				
		Prizes and Rewards:				
		In Colleges	200	320	200	...
		In Schools	450		450	100
		TOTAL PRIZES ..... ₹	650	320	650	100
		GRANT-IN-AID.				
		Grant to Library and Scientific Institution	..	350	...	...
		Building Grant to St Josephs' College	...	14,000	...	...
		Contribution for Educational Staff of the Mayo College	16,200	16,200	16,200	16,200
		Contribution for Constructing a Mahomedan School at Mercara	500	...	...	...
		Contribution to Sehore Girls' School	840	840	840	840
		Grants-in-aid to European and Eurasian Schools	1 500	...	..	...
		Grants of European Boys' and Girls' School	1,200	3,300	1,200	1,100
		Grants-in-aid to Girls' School	2,700	...	...	
		Grants to Native Schools	29,360	29,360	29,360	1,245
		Grants-in-aid to Meywar Village Schools	840	840	840	840
		Grant-in-aid to Beawar Mission High School	960	1,800	960	1,040
		Grant-in-aid to All Saint's Institution at Chaderghat	1,800	1,800	1,800	1,800
		Grant-in-aid to Chaderghat Protestant Schools	1,200	1,300	1,200	1,100
		Ditto to Railway School at Bandakur	720	700	...	...
		Ditto to Local School Fund Coorg	2,600	...	..	...
		TOTAL GRANTS-IN-AID . ₹	60,420	70,490	52,400	24,165
		MISCELLANEOUS.				
		Petty Construction and Repairs	1,730	1,300	1,230	4,908
		TOTAL MISCELLANEOUS ..... ₹	1,730	1,300	1,230	4,908
		LOCAL COLLEGES AND SCHOOLS.				
		SCHOOLS.				
		SALARIES AND ESTABLISHMENT.				
68	80	Masters and Teachers	6,950	6,000	6,650	5,998
13	16	Servants	1,470	500	750	508
81	96		8,420	6,500	7,400	6,506
		CONTINGENT CHARGES.				
		Purchase of Books	20	100	20	558
		Subscription to Newspapers	90	90	90	88
		Miscellaneous	1,250	100	1,310	442
		Purchase of Scientific Instruments	500			...
			1,860	290	1,420	1,088
		TOTAL SCHOOLS ..... ₹	10,280	6,790	8,820	7,594
		TOTAL LOCAL COLLEGES AND SCHOOLS ..... ₹	10,280	6,790	8,820	7,594

EXPENDITURE —*continued.*

22.—EDUCATION —*concluded.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
		NORMAL SCHOOLS OR TRAINING COLLEGES, LOCAL.				
		SALARIES AND ESTABLILSHMENT.	R	R	R	R
1	—	Inspectress	300	300	300	300
1	—	Maid Servant	30	30	30	25
2	—		330	330	330	325
		CONTINGENT CHARGES.				
		Miscellaneous	...	...	...	77
		TOTAL NORMAL SCHOOLS OR TRAINING COLLEGES—LOCAL ..... R	330	330	330	402
		SCHOLARSHIPS—LOCAL:				
		In Schools	1,500	1,040	1,500	947
		TOTAL SCHOLARSHIPS—LOCAL ..... R	1,500	1,040	1,500	947
		GRANTS-IN-AID—LOCAL:				
		Contribution to Nowgong School	240	180	...	...
		Contribution to Sehore Girls' School	270	270	270	273
		Contribution to Bazar Fund on account of Agency School and Indore Agency School	3,250	3,100	3,100	500
		Contribution to Indore Residency School Fund			...	3,260
		TOTAL GRANTS-IN-AID—LOCAL ..... R	3,760	3,550	3,370	4,033
		MISCELLANEOUS—LOCAL:				
		Tuition and Subsistence, &c., for Pauper Students of the Sehore School	750	600	750	600
		Miscellaneous	...	200	...	188
		TOTAL MISCELLANEOUS—LOCAL ..... R	750	800	750	788

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
ECCLESIASTICAL ESTABLISHMENTS	1,78,890	1,76,940	1,71,570	1,46,906
CEMETERY ESTABLISHMENT	2,000	2,100	2,000	2,163
RENTS, RATES, AND TAXES	1,120	1,220	1,120	1,080
PETTY CONSTRUCTION AND REPAIRS	...	1,200	...	490
MISCELLANEOUS ECCLESIASTICAL CHARGES	1,770	3,540	1,440	1,169
	1,83,780		1,76,130	1,51,808
FOR ROUNDING	+220		−130	...
TOTAL 23, ECCLESIASTICAL ..... R	1,84,000	1,85,000	1,76,000	1,51,808

DETAILS.

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		ECCLESIASTICAL ESTABLISHMENTS: CHURCH OF ENGLAND.				
		SALARIES.	R	R	R	R
1	1	Lord Bishop	45,980	45,980	45,980	28,904
1	1	Archdeacon	3,200	3,200	3,200	7,982
1	1	Domestic Chaplain	6,000	5,580	6,000	3,865
1	1	Secretary and Registrar	4,800	4,800	4,800	4,800
1	1	Apparitor of Bishop's Consistory Court	630	...	630	...
—	—	Allowance to Medical Officer	1,000	...	1,000	...
11	11	Chaplains	77,700	75,800	69,600	65,343
—	—	Allowance to Chaplains	3,600	4,100	3,600	3,665
16	16		1,42,910	1,39,460	1,34,810	1,14,559
		ESTABLISHMENT.				
7	7	Clerks	1,920	1,920	1,920	1,920
39	39	Servants	2,680	2,910	2,680	2,584
46	46		4,600	4,830	4,600	4,504
		VISITATION AND TRAVELLING ALLOWANCE.				
		Bishop's Visitation and Travelling Allowance	4,500	3,800	4,500	2,738
		Archdeacon's ditto	500	...	500	...
		Domestic Chaplain's ditto	900	2,000	900	518
		Chaplains' ditto on duty		8,000		
		Chaplains' travelling allowance on joining appointment	9,770	50	8,960	9,668
		Chaplain's conveyance allowance		800		
			15,670	14,650	14,860	12,924
		Carried over	1,63,180	1,58,940	1,54,270	1,31,987

EXPENDITURE—*continued.*

23.—ECCLESIASTICAL—*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		ECCLESIASTICAL ESTABLISHMENTS—*contd.* CHURCH OF ENGLAND—*contd.*	R	R	R	R
		Brought forward	1,63,180	1,58,940	1,54,270	1,31,987
		CONTINGENT CHARGES.				
		House-rent of the Archdeacon	...	2,100	1,050	538
		House and Office-rent of Registrar	4,200	4,200	4,200	4,200
		Contingent Expenses of ditto and Chaplains	2,000	2,230	2,140	2,193
		Miscellaneous	300	200	300	...
			6,500	8,730	7,690	6,931
		POSTAGE CHARGES	480	500	880	212
		TOTAL CHURCH OF ENGLAND ..... R	1,70,160	1,68,170	1,62,840	1,39,130
		CHURCH OF SCOTLAND. SALARIES.				
1	1	Chaplain	6,000	6,000	6,000	6,101
—		Allowance to Chaplain	1,200	1,200	1,200	...
1	1		7,200	7,200	7,200	6,101
		ESTABLISHMENT.				
1	1	Clerk	150	150	150	144
4	4	Servants	260	300	260	309
5	5		410	450	410	453
		VISITATION AND TRAVELLING ALLOWANCE.				
		Chaplain's Visitation and Travelling Allowance	750	750	750	847
		CONTINGENT CHARGES.				
		Contingent Expenses of Chaplain	360	360	360	370
		Postage Charges	10	10	10	5
		TOTAL CHURCH OF SCOTLAND ..... R	8,730	8,770	8,730	7,776
		TOTAL ECCLESIASTICAL ESTABLISHMENTS ..... R	1,78,890	1,76,940	1,71,570	1,46,906
		CEMETERY ESTABLISHMENT:				
27	25	Care-takers in charge of Cemeteries	2,000	2,000	2,000	2,086
—		Contingencies	...	100	...	77
		TOTAL CEMETERY ESTABLISHMENT ..... R	2,000	3,100	2,000	2,163
		MISCELLANEOUS ECCLESIASTICAL CHARGES:				
		Allowance to Roman Catholic Priest	240	240	240	240
		Ditto to Weslyan Minister	1,530	3,300	1,200	929
		TOTAL MISCELLANEOUS ECCLESIASTICAL CHARGES ..... R	1,770	3,540	1,440	1,169

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
MEDICAL ESTABLISHMENT	81,360	74,280	72,570	79,807
VACCINATION	2,410	2,280	2,520	1,734
HOSPITALS AND DISPENSARIES	16,960	16,190	14,560	16,605
SANITARY COMMISSIONER	61,540	53,840	56,030	52,693
GRANTS FOR MEDICAL PURPOSES	1,200	1,780	1,780	20,000
LUNATIC ASYLUM	780	1,300	1,280	655
	1,64,250		1,48,740	
DEDUCT—Probable Savings	290		500	
TOTAL IMPERIAL ..... R	1,63,960	1,49,670	1,48,240	1,71,494
LOCAL.				
HOSPITALS AND DISPENSARIES—LOCAL	4,890	4,580	5,010	4,172
GRANTS FOR MEDICAL PURPOSES—LOCAL	11,150	10,750	8,750	13,858
TOTAL—LOCAL ..... R	16,040	15,330	13,760	18,030
TOTAL 24, MEDICAL ..... R	1,80,000	1,65,000	1,62,000	1,89,524

EXPENDITURE —*continued.*

24.—MEDICAL —*continued.*

DETAILS.

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		MEDICAL ESTABLISHMENT:	R	R	R	R
		Salaries.				
1	1	Surgeon-General	32,400	32,400	32,400	42,753
		Establishment.				
9	11	Clerks	17,890	16,670	15,080	14,078
6	6	Servants	540	540	560	531
15	17		18,430	17,210	15,640	14,609
		Contingent Charges.				
		Travelling Allowances	700	1,000	1,000	584
		Office-rent	...	...	...	...
		Postage Charges	300	260	200	263
		Service Telegrams	300	300	350	280
		Purchase of Furniture	800	200	100	47
		Office Expenses and Miscellaneous	250	250	310	163
			2,350	2,010	1,960	1,337
			53,180	51,620	50,000	58,699
		Salaries.				
2	2	Civil Surgeons	18,000	15,600	15,600	15,600
—	—	Allowances to Civil Surgeon	...	600	600	31
2	2	Assistant Surgeons	7,200	4,100	4,090	3,530
—	—	Allowance to Regimental Officers for Civil duty	1,080	1,080	1,080	1,104
4	4		26,280	21,380	21,370	20,265
		Establishment	900	780	600	660
		Travelling Expenses	800	500	600	183
		Contingencies	200	...	...	...
			28,180	22,660	22,570	21,108
		TOTAL MEDICAL ESTABLISHMENT ..... R	81,360	74,280	72,570	79,807
		VACCINATION:				
		Salaries and Establishment.				
1	1	Native Superintendent	210	210	210	214
1	1	Vaccine Inspector	300	300	300	300
11	11	Vaccinators	1,630	1,500	1,630	1,037
13	13		2,140	2,010	2,140	1,551
		Contingent Charges.				
		Travelling Allowances	200	200	310	176
		Miscellaneous	70	70	70	7
			270	270	380	183
		TOTAL VACCINATION ..... R	2,410	2,280	2,520	1,734
		HOSPITALS AND DISPENSARIES:				
		Salaries and Establishment.				
—	—	Allowance to Surgeon	1,200	1,400	600	1,811
22	24	Hospital Assistants	11,040	9,170	9,660	8,819
2	...	Native Doctors	...	60	960	...
3	3	Compounders and Dressers	290	290	290	366
4	6	Servants and Clerks	410	270	250	436
—	—	Pay of Medical Pupils	1,720	200	820	235
31	33		14,660	11,390	12,580	11,667
		Contingent Charges.				
		Cost of Medicines and Instruments	...	1,500	...	...
		Travelling Expenses	200	800	...	400
		Petty Construction and Repairs	...	...	...	...
		Miscellaneous	2,100	2,500	1,980	4,538
			2,300	4,800	1,980	4,938
		TOTAL HOSPITALS AND DISPENSARIES ..... R	16,960	16,190	14,560	16,605

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SANITARY COMMISSIONER:				
		Salaries.	R	R	R	R
1	1	Statistical Officer	17,500	15,600	16,300	14,900
1	1	Secretary	15,360	14,840	14,880	13,403
—	1	Special Assistant	3,600	...	...	1,200
2	3		36,460	30,440	31,180	29,503
		Establishment.				
13	13	Clerks	21,350	19,800	20,560	19,491
7	7	Servants	790	760	790	733
20	20		22,140	20,560	21,350	20,224
		Contingent Charges.				
		Office-rent	...	...	...	1,800
		Travelling Expenses and Allowances	500	500	1,500	...
		Postage Charges	350	350	400	315
		Purchase of Books and Instruments	200	1,000	1,600	216
		Miscellaneous	1,890	990		635
			2,940	2,840	3,500	2,966
		TOTAL SANITARY COMMISSIONER ..... R	61,540	53,840	56,030	52,693
		GRANTS FOR MEDICAL PURPOSES:				
		Contributions for Sibi Dispensary Establishment	1,200	1,200	1,200	...
		Contributions for Coorg Dispensary Establishment	...	580	580	...
		Contribution to the Central Hospital and Dispensary at Simla	...	...	...	20,000
		TOTAL GRANTS FOR MEDICAL PURPOSES ..... R	1,200	1,780	1,780	20,000
		LUNATIC ASYLUM:				
		ESTABLISHMENT.				
1	1	Guard	60	100	60	84
1	1	Allowance to Servant	20		20	
2	2		80	100	80	84
		Contingent Charges.				
		Diet of Lunatics	100	1,200	200	571
		Miscellaneous	600		1,000	
			700	1,200	1,200	571
		TOTAL LUNATIC ASYLUM ..... R	780	1,300	1,280	655
		HOSPITALS AND DISPENSARIES—LOCAL:				
		Salaries and Establishment.				
—	—	Allowance to Surgeon	720	850	720	600
1	1	Hospital Assistants	240	240	240	240
—	—	Native Doctor's Allowance	430	420	430	420
1	1	Clerk	340	340	240	240
4	4	Compounders and Dressers	270	270	270	264
17	17	Servants	550	560	610	559
23	23		2,550	2,680	2,510	2,323
		Contingent Charges.				
		Cost of Medicines and Instruments	750	400	750	394
		Miscellaneous	1,590	1,500	1,750	1,455
			2,340	1,900	2,500	1,849
		TOTAL HOSPITALS AND DISPENSARIES—LOCAL ..... R	4,890	4,580	5,010	4,172
		GRANTS FOR MEDICAL PURPOSES—LOCAL:				
		Contributions to Bhopal Dispensary Fund	480	480	480	480
		Ditto to Dispensary	1,020	120	120	709
		Ditto to Goona Dispensary	150	150	150	150
		Ditto to Malwa Dispensary	9,500	10,000	8,000	12,519
		TOTAL GRANTS FOR MEDICAL PURPOSES—LOCAL ..... R	11,150	10,750	8,750	13,858

EXPENDITURE —*continued.*

25.—POLITICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
POLITICAL AGENTS	14,83,950	15,15,030	14,66,280	15,31,358
CHARGES ON NORTH-WEST FRONTIER	4,35,090	4,53,830	3,54,460	3,32,882
POLITICAL SUBSIDIES	13,88,920	16,86,420	1,88,920	2,89,707
ENTERTAINMENT OF ENVOYS AND CHIEFS	1,76,000	1,52,000	70,000	79,639
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	68,200	36,800	67,700	2,23,365
AFGHAN DELIMITATION COMMISSION	6,00,000	11,00,000	...	...
REFUGEES AND STATE PRISONERS	80,000	97,000	...	...
MISCELLANEOUS	2,64,900	2,63,730	2,77,840	2,47,692
TOTAL IMPERIAL ..... R	44,97,060	53,04,810	24,25,200	27,04,643
LOCAL.				
POLITICAL AGENTS—LOCAL	940	1,140	800	974
MISCELLANEOUS—LOCAL	...	50	...	717
TOTAL LOCAL ..... R	940	1,190	800	1,691
TOTAL 25, POLITICAL ..... R	44,98,000	53,06,000	24,26,000	27,06,334

DETAILS.

NUMBERS. 1884-85	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		POLITICAL AGENTS:				
		SALARIES.	R	R	R	R
25	26	Residents, Agents to the G. G. & Political Agents	5,94,000	5,61,800	5,93,600	5,14,645
22	24	Assistants ditto ditto	1,80,730	1,40,000	1,68,850	2,00,842
3	3	Attachés	14,400	7,000	14,400	10,261
12	12	Surgeons	1,16,380	1,00,000	1,19,600	1,08,578
1	1	Assistant Surgeon	1,800	2,200	1,800	2,417
—	—	Allowance to Surgeons	9,960	10,000	9,960	9,639
4	4	Cantonment Magistrates	44,360	35,400	44,360	27,986
67	70		9,61,630		9,52,570	8,74,368
		LESS—Deduction on account of Civil Service Annuity	7,960		7,560	
		Amount realisable from Berar	46,000		46,000	
		Ditto from Secunderabad Abkaree Fund	3,150		3,150	
			57,110		56,710	
		ESTABLISHMENTS AND CONTINGENT CHARGES:	9,04,520	8,56,400	8,95,860	
		ESTABLISHMENT.				
242	246	Clerks and others	2,20,130	2,29,200	2,15,400	2,22,502
4	6	News writers	9,340	7,700	7,700	10,047
309	315	Servants	34,310	35,300	33,890	32,934
17	17	Escort	3,650	3,650	3,650	3,520
125	127	Jail Establishment	18,320	12,000	18,200	10,424
21	21	Postal Establishment	2,580	...	2,580	...
15	15	Cantonment Magistrates' Establishment	3,820	3,820	3,820	3,816
193	25	Police Establishment	6,650	29,000	38,130	49,945
78	79	Medical Establishment	19,870	17,250	20,160	17,388
12	12	Steam-cutter and Boat Establishment	2,000	2,000	2,000	2,039
—	—	Compensation for dearness of Provisions	16,150	200	1,430	185
,016	863		3,36,820	3,40,120	3,46,960	3,52,800
		CONTINGENT CHARGES.				
		Section-writing	200	50	...	...
		Rent of Offices	6,360	7,600	6,210	4,579
		Printing and Stationery	7,920	9,000	6,220	10,740
		Service Telegrams	41,010	42,000	33,970	46,445
		Purchase and Repair of Furniture	6,160	17,500	3,410	9,976
		Purchase and Repair of Tents	10,560	8,000	8,260	14,014
		Rations for Prisoners	11,450	12,000	12,050	9,980
		Clothing and Bedding for ditto	1,870	2,000	2,750	1,747
		Jail Contingencies	3,150	4,000	3,590	4,449
		Purchase of Books and Publications	1,460	1,280	1,280	1,311
		Care and Repair of Residency House and Grounds	10,950	17,500	9,850	9,924
		Expenses of Couriers (Persia)	8,000	4,000	4,000	3,750
		Allowance to Native Horsemen on Escort Duty (Turkish Arabia)	2,880	2,880	2,880	2,682
		Hire of Horses and Camels	2,000	...	....	...
		Hospital Contingencies	6,920	13,000	7,590	14,055
		Cantonment Magistrates' Contingencies	770	800	920	797
		Police Contingencies	1,980	2,000	1,680	2,426
		Tour Charges	28,420	30,000	26,860	29,238
		Residents' and Political Agents' Miscellaneous Contingencies	33,560	52,500	36,890	47,817
		Sanitation of Mount Abu	2,500	2,500	2,500	2,500
			1,88,120	2,28,610	1,70,910	2,16,430
		Carried over	5,24,940	5,68,730	5,17,870	5,[illegible],230
			9,04,520	8,56,400	8,95,860	8,7[illegible],368

EXPENDITURE —*continued.*

25.—POLITICAL —*continued*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
POLITICAL AGENTS —*contd.*	R	R	R	R
Brought forward	9,04,520	8,56,400	8,95,860	8,74,368
Establishments and Contingent Charges —*contd.*				
Brought forward	5,24,940	5,68,730	5,17,870	5,69,230
TRAVELLING EXPENSES.				
Travelling Expenses of Officers and Establishment	72,260	68,2	68,200	68,431
Ditto ditto of Cantonment Magistrates	1,750	550	1,750	520
Ditto ditto of Medical Officers	5,040	4,200	5,060	4,196
Ditto ditto of Police Officers	...	...	...	...
	79,050	72,950	75,010	73,147
LOCAL ALLOWANCES.				
Biluchi Allowances	2,400	2,400	2,400	2,400
Pushtia Allowance	1,200	2,120	..	...
	3,600	4,520	2,400	2,400
POSTAGE CHARGES	13,870	12,430	10,010	12,213
	6,21,460	6,58,630	6,05,290	6,56,990
	15,25,980		15,01,150	
DEDUCT—Contribution from Morar Cantonment Fund on account of Morar Jail	2,500		2,500	
Amount recoverable from Native States	35,750		29,700	
Probable Savings	1,830		2,670	
Moiety charges of the Hodeida and Kamaran debitable to H. M.'s Imperial Government London	1,950		—	
	42,030		34,870	
TOTAL POLITICAL AGENTS ..... R	14,83,950	15,15,030	14,66,280	15,31,358
CHARGES ON NORTH-WEST FRONTIER:				
BILUCHISTAN CHARGES.				
Biluchi Guard		1,21,000	1,28,470	1,46,236
Frontier Levies and maintenance of Communication:				
Frontier Levies		1,78,000	87,410	84,949
Telegraph Guards and Line Riders	4,35,090*	32,000	53,600	55,509
Pathan Tribes' Service		15,860	38,880	38,052
Bolan Pass Service		35,500	42,100	...
Postal Sowars		1,670	4,000	...
Expenditure against Zhob Kakars	...	25,000	...	...
Mission to Gwada	...	15,500	...	8,136
Payments for guarding Hill Passes	...	24,800	...	...
Dumuk Service	...	3,000	...	...
Punjgoor Mission	...	1,500	...	...
TOTAL CHARGES ON NORTH-WEST FRONTIER ..... R	4,35,090	4,53,830	3,54,460	3,32,882
POLITICAL SUBSIDIES:				
POLITICAL SUBSIDIES.				
Subsidy and Contribution to the Khan of Khelat	1,00,000	1,00,000	1,00,000	2,18,791
Revenue to the Khan of Khelat on lands purchased by Government	2,520	2,520	2,520	2,516
	1,02,520	1,02,520	1,02,520	2,21,307
Subsidy to the Ameer of Afghanistan	12,00,000	12,00,000	...	...
Ditto arrear for 1883-84	...	2,97,500	...	...
Zanzibar Subsidy	86,400	86,400	86,400	68,400
TOTAL POLITICAL SUBSIDIES ..... R	13,88,920	16,86,420	1,88,920	2,89,707
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS &c.:				
Durbar Presents	60,700	27,000	60,200	2,02,878
Toshakhana Contingencies	5,000	7,300	5,000	17,979
Allowance to Vakeel	2,500	2,500	2,500	2,508
TOTAL DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c. ..... R	68,200	36,800	67,700	2,23,365

* Superintendent of Levies 10,690
Assistant ditto 7,490
Services under the Politica Agent Thall Chotiali 1,91,930
" under Ditto Quetta and Pishin 1,02,040
" under Superintendent of Levies 1,22,940
4,35,090

EXPENDITURE—*continued.*

25.—POLITICAL—*concluded.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
REFUGEES AND STATE PRISONERS:				
Allowance for maintenance of Ayab Khan	80,000	97,000	...	...
TOTAL REFUGEES AND STATE PRISONERS ..... R	80,000	97,000	...	..
MISCELLANEOUS:				
Purchase and repair of Insignia of India Order	...	8,000	...	...
Mhairwarra Battalion	1,41,180	1,40,000	1,45,730	1,27,090
Amount placed at the disposal of the Viceroy for secret service	25,000	25,000	25,000	10,226
Ditto ditto of the Political Officers for ditto	20,000	23,000	23,000	44,146
Petty Construction and Repairs	9,000	3,000	14,000	...
SUNDRY CHARGES:				
Rajcoomar College in Bundelkund	8,400	3,360	8,100	3,360
Slave Trade Suppression Charges	...	50	...	2,335
Compensation for water taken up for Cantonments in Pishin	600	600	900	...
Rent of Lands in Pishin	160	...	160	...
Charges on account of the Chapter of the Star of India	...	...	...	10,714
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line, Tomans 3,000	10,000	10,720	10,720	49,821
Miscellaneous	50,560	50,000	50,230	...
TOTAL MISCELLANEOUS ..... R	2,64,900	2,63,730	2,77,840	2,47,692
POLITICAL AGENTS—LOCAL:				
ESTABLISHMENT AND CONTINGENT CHARGES.				
ESTABLISHMENT.				
Allowance to Agency Establishment	940	940	800	974
Contingencies	...	200	...	...
TOTAL POLITICAL AGENTS—LOCAL ..... R	940	1,140	800	974
MISCELLANEOUS—LOCAL:				
Petty Construction and Repairs	...	50	...	717
TOTAL MISCELLANEOUS—LOCAL ..... R	...	50	...	717

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
Scientific—				
SURVEY OF INDIA	16,20,619	13,97,940	13,50,125	13,61,056
GEOLOGICAL SURVEY AND MUSEUMS	1,98,620	1,84,530	1,85,200	1,86,097
METEOROLOGICAL DEPARTMENT	2,26,400	2,20,420	2,15,280	2,12,497
ARCHÆOLOGICAL DEPARTMENT	59,820	60,240	58,400	57,161
REPAIRS OF MONUMENTS OF ANTIQUITY	...	7,750	50,000	1,11,655
CENTRAL MUSEUM	54,780	53,360	56,100	53,004
PUBLIC OBSERVATORIES	100	110	100	67
SPECIAL ASTRONOMICAL OBSERVATIONS	...	...	...	331
EXPLORATIONS OF COAL AND MINERALS	...	50,000	...	...
Agricultural—				
PUBLIC EXHIBITIONS AND FAIRS	60,000	45,650	300*	11,970
GOVERNMENT BULL AND STALLION CHARGES	2,35,710	2,29,920	2,20,420	2,07,926
VETERINARY CLASS	21,470	20,000	21,470	19,674
BOTANICAL AND OTHER PUBLIC GARDENS	...	...	3,860*	...
AGRICULTURAL DEPARTMENT	37,500	34,000	37,500	18,737
Labour and Emigration—				
EMIGRATION	6,000	6,100	6,000	6,137
Statistics—				
CENSUS	...	...	...	322
GAZETTEER AND STATISTICAL MEMOIRS	52,490	53,540	53,100	48,468
PROVINCIAL STATISTICS	540	1,310	1,010	1,230
Miscellaneous—				
EXAMINATIONS	48,000	47,770	44,850	43,047
RENTS, RATES AND TAXES	14,140	14,140	14,000	14,022
MISCELLANEOUS	81	370	785	...
REFUNDS	500	750	500	580
TOTAL IMPERIAL ..... R	26,36,770	24,27,900	23,19,000	23,53,987
LOCAL.				
Agricultural—				
PUBLIC EXHIBITIONS AND FAIRS—LOCAL	300	450	...	1,029
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL	3,510	4,200	...	4,222
Statistics—				
PROVINCIAL STATISTICS—LOCAL	420	400	...	245
REFUNDS—LOCAL	...	50	...	...
TOTAL LOCAL ..... R	4,230	5,100	...	5,496
TOTAL 26 SCIENTIFIC AND OTHER MINOR DEPARTMENTS ..... R	26,41,000	24,33,000	23,19,000	23,59,483

* These amounts have inadvertently been taken under "Imperial" instead of under "Local."

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

ABSTRACT.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
SURVEY OF INDIA:				
Controlling and Administrative Staff	1,79,290	1,82,500	1,84,310	1,66,072
HEAD-QUARTERS OFFICES:				
Correspondence and Drawing	1,82,560	1,79,270	1,97,630	1,74,613
Lithographic	43,920	40,020	44,200	36,526
Photographic	36,260	37,280	32,890	30,222
Engraving	71,290	69,300	75,210	64,680
Cadastral Maps (Indian Charges)	45,000	40,000	40,000	36,816
Trigonometrical (Dhera)	90,110	86,730	83,590	87,636
Mathematical Instrument	70,450	71,910	65,980	67,107
	7,18,880	7,07,010	7,23,810	6,63,672
SURVEY PARTIES:				
General Charges	20,85,250	19,77,000	20,32,930	19,48,857
Special Charges	10,000	9,000	12,000	13,642
Miscellaneous	31,000	28,630	21,000	75,157
	21,26,250	20,14,630	20,65,930	20,37,656
TOTAL SURVEY OF INDIA	28,45,130	27,21,640	27,89,740	27,01,328
DEDUCT—TRANSFERRED TO REVENUE SURVEY:				
Charges of Controlling Staff	53,790	54,750	55,293	49,822
Correspondence and Drawing	61,200	52,280	59,290	52,384
Charges of Ajmere Party	1,33,135	35,940	17,000	5,216
TRANSFERRED TO ESTIMATES OF OTHER GOVERNMENTS AS PER DISTRIBUTION STATEMENT BELOW:				
Survey Parties	8,87,586	11,05,070	12,12,532	11,55,566
COST OF CADASTRAL MAPS:				
Central Provinces	4,100	610	...	...
Burma	29,900	47,080	37,000	36,465
Assam	8,200	4,800	6,000	...
Bengal	16,600	13,070	19,000	19,209
N.-W. Provinces	30,000	10,100	33,500	21,610
	12,24,511	13,23,700	14,39,615	13,40,272
TOTAL OF INDIA ESTIMATE ..... R	16,20,619	13,97,940	13,50,125	13,61,056

DISTRIBUTION OF CHARGES OF SURVEY PARTIES—BUDGET ESTIMATE FOR 1885-86

Name of Party.	Location.	Works.	Proportion. Minor Department.	Proportion. Land Revenue.	Trigonometrical and Topographical.	Revenue Survey. India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces.	Punjab.	Bombay.	Total.
No. 1 Revenue	Punjab	Topographical & Revenue	¾	¼	63,537	...	...	...	...	...	...	21,178	...	84,71
" 2 "	Burma	Topographical	1	...	1,19,830	...	...	...	...	...	..	...	...	1,19,83
" 3 "	N.-W. P.	Topographical and Revenue	...	...	...	...	...	...	...	...	...	...	...	...
" 4 "	Ditto	Cadastral	...	1	...	...	...	...	...	...	1,34,878	...	...	1,34,87
" 5 "	Ditto	Ditto	...	1	...	...	...	...	...	...	1,26,165	...	...	1,26,16
" 6 "	Assam	Ditto	...	1	...	...	...	...	1,39,584	...	...	...	...	1,39,58
" 7 "	Burma	Ditto	...	1	...	...	...	1,93,950	...	...	...	...	...	1,93,95
" 8 "	Ditto	Ditto for 7 Months.	...	1	...	82,805	...	85,950	...	...	...	...	...	1,68,75
" 10 "	Bombay	Topographical and Forest.	½	½	29,208	...	...	...	...	...	...	...	29,208	58,41
" 11 "	Ditto	Topographical	1	...	54,130	...	...	...	...	...	...	...	...	54,13
Sambalpore Party	Central Provinces	Special	...	1	...	...	35,822	...	...	...	...	...	...	35,82
Dehra Dhoon Party	N.-W. P.	Cadastral	...	1	...	...	...	...	...	...	8,752	...	...	8,75
Ajmere Party	Rajputana	Special	...	1	...	50,330	...	...	...	...	...	...	...	50,33
Raipore "	Central Provinces	Ditto	...	...	...	...	10,842	...	...	...	...	...	...	10,84
No. 1 Topogl.	Rajputana	Topographical	1	...	57,230	...	...	...	...	...	...	...	...	57,23
" 2 "	Bhopal & Malwa.	Ditto	1	...	45,201	...	...	...	...	...	...	...	...	45,20
" 5 "	Mirzapore	Topographical and Revenue.	¾	¼	43,512	...	...	...	...	...	14,504	...	...	58,01
" 6 "	Assam	Exploration	¾	¼	50,646	...	...	...	16,882	...	...	...	...	67,52
" 7 "	Burma	Topographical and Forest.	½	½	59,871	...	...	59,871	...	...	...	...	...	1,19,74
Biluchistan Survey	Biluchistan	Topographical	1	...	97,947	...	...	...	...	...	...	...	...	97,94
Andaman "	Andaman	Ditto	1	...	37,973	...	...	...	...	...	...	...	...	37,97
Cutch "	Bombay	Ditto	1	...	53,686	...	...	...	...	...	...	...	...	53,68
Guzerat "	Ditto	Topographical and Forest.	...	...	84,260	...	...	...	...	...	...	...	2,000	86,26
Darjeeling "	Bengal	Topographical & Hill Tracts.												
Daling Lands	Ditto	Topographical and Revenue.	...	...	54,272	...	...	...	...	8,000	...	...	...	62,27
Nepal Boundary Survey.	Ditto	Topographical and Political.												
Secondary Triang: Party.	Ditto	Trigonometrical	1	...	26,640	...	...	...	...	...	...	...	...	26,64
Singapore Series	Burma	Ditto	1	...	65,392	...	...	...	...	...	...	...		65,39
Tidal & Levelling	India	Ditto	1	...	56,845	...	...	...	...	...	...	...	...	56,84
Carried over			...	...	10,00,180	1,33,135	46,664	3,39,771	1,56,466	8,000	2,84,299	21,178	31,208	20,20,90

EXPENDITURE—*continued.*

DISTRIBUTION OF CHARGES OF SURVEY PARTIES–BUDGET ESTIMATE FOR 1885-86—*contd.*

Name of Party.	Location.	Works.	Proportion. Minor Department.	Proportion. Land Revenue.	Trigonometrical and Topographical.	Revenue Survey. India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces.	Punjab.	Bombay.	Total.
Brought forward .	...	...	...	...	10,00,180	1,33,135	46,664	3,39,771	1,56,466	8,000	2,84,299	21,178	31,208	20,20,901
No. 1 Astronomical	India .	Trigonometrical	1	...	23,752	...	...	...	...	...	...	...	...	23,752
„ 2 „ .	Ditto .	Ditto . .	1	...	7,120	...	...	...	...	...	...	...	...	7,120
General Charges .	Ditto .	General .	1	...	48,977	...	...	...	...	...	...	...	...	48,977
Miscellaneous .	Ditto .	Ditto . .	1	...	31,000	...	...	...	...	...	...	...		31,000
Deduct on account of Baroda .	...	...	...	...	11,11,029 5,500	1,33,135 ...	46,664 ...	3,39,771 ...	1,56,466 ...	8,000 ...	2,84,299 ...	21,178 ...	31,208 ...	21,31,750 5,500
Total Survey Parties, R	...	...	...	...	11,05,529				10,20,721					21,26,250
Cadastral Maps.														
Charges in India			...	...	45,000	...	...	...	...	...	...	...	...	45,000
Recoveries from Local Governments			...	...	—88,800	...	4,100	29,900	8,200	16,600	30,000	...	...	...
Total Cadastral Maps .			...	...	—43,800	...	4,100	29,900	8,200	16,600	30,000	...	...	45,000
GRAND TOTAL .			...	...	10,61,729				11,09,521					21,71,250

DISTRIBUTION OF CHARGES OF SURVEY PARTIES—REVISED ESTIMATE FOR 1884-85.

Name of Party.	Location.	Works.	Proportion. Minor Dept.	Proportion. Land Revenue.	Trigonometrical and Topographical.	Revenue Survey. India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces.	Punjab.	Bombay.	Total.
No. 1 Revenue .	Punjab .	Topo. and Rev.	¾	¼	50,569	...	...	...	...	...	...	16,856	...	67,425
„ 2 „ .	Burma .	Cadastral .	4 mons. approxt.	8 mons.	59,284	...	...	89,394	...	...	...	...	...	1,48,678
„ 3 „ .	N.-W. P.	Topo. and Rev.	¾	¼	19,199	...	...	...	...	...	6,399	...	...	54,828
	Ajmere .	Special . .	...	...	...	29,230	...	...	...	...	...	...	...	
„ 4 „ .	Ditto .	Cadastral .	1	1	...	...	...	...	...	...	1,26,686	...	...	1,26,686
„ „ „ .	Bengal .	Ganges and Gogra River.	...	...	...	...	...	...	...	...	...	...	...	...
„ 5 „ .	N.W.P. .	Cadastral .	...	1	...	...	...	...	...	...	1,27,144	...	...	1,27,144
„ 6 „ .	Bengal .	Topographic and Hooghly River.	...	...	...	...	...	...	...	...	...	...	...	...
„ „ „ .	Assam .	Cadastral .	...	1	...	...	...	...	1,30,549	...	...	...	...	1,30,549
„ 7 „ .	Burma .	Ditto . .	...	1	...	...	...	1,83,361	...	...	...	...	...	1,83,361
„ 8 „ .	Ditto .	Ditto . .	...	1	...	...	...	1,70,000	...	...	...	...	...	1,70,000
„ 10 „ .	Bombay .	Topo. and Forest	½	½	26,968	...	...	...	...	...	...	...	26,968	53,936
„ 11 „ .	Ditto .	Topographical	...	...	...	...	...	...	...	...	...	...	...	...
Sampulpore Detached Party.	C. Provns.	Special .	1	...	51,540	...	...	...	...	...	...	...	...	51,540
Akyab Waste land Survey.	Burma .	Cadastral . .	...	...	...	...	33,801	...	...	...	...	...	...	33,801
Dehra Dhoon Survey.	N.W.P. .	Dtto . .	...	1	...	...	...	...	...	...	42,964	...	...	42,964
Ajmere Detached Party.	Rajputana	Special . .	...	1	...	6,704	...	...	...	...	...	...	...	6,704
Raipore, Do. .	C. Provns.	Cadastral .	...	1	...	...	6,842	...	...	...	...	...	...	6,842
No. 1 Topo. .	Rajputana	Topographical .	...	...	51,357	...	...	...	...	...	...	...	...	51,357
„ 2 „ .	Bhopal and Malwa.	Ditto .	...	...	50,716	...	...	...	...	...	...	...	...	50,716
„ 3 „ .	Beluchistan	Ditto .	...	...	79,820	...	...	...	...	...	...	...	...	79,820
„ 5 „ .	Mirzapore	Ditto and Rev.	¾	¼	42,48	...	...	...	...	...	14,162	...	...	56,651
„ 6 „ .	Assam .	Topographical & Exploration.	¼	¾	45,276	...	...	...	15,092	...	...	...	...	60,368
„ 7 Burma .	Burma .	Ditto & Forest	½	½	55,449	...	...	55,448	...	...	...	...	...	1,10,897
Kohat „ .	Biluchistan	Topographical	...	...	...	...	...	...	...	...	...	...	...	...
Biluchistan „ .														
No. 4 „ .	Andaman	Ditto . .	...	...	41,958	...	...	...	...	...	...	...	...	41,958
Cutch „ .	Bombay .	Ditto . .	...	...	55,603	...	...	...	...	...	...	...	...	55,603
Guzerat „ .	Ditto .	Topo. & Forest	...	...	70,000	...	...	...	...	...	...	...	23,214	93,214
Darjeeling „ .	Bengal .	Topographical & Hill Forest.	...	...	36,188	...	...	...	...	36,188	...	...	...	72,376
Daling Lands .	Ditto .	Do. Revenue												
Nepal Boundary .	Ditto .	Topo. & Polcal.												
Secondary Triang: Party.	Burma .	Trigonometrical	...	...	27,622	...	...	...	...	...	...	...	...	27,622
Burma Party .	Ditto .	Ditto . .	...	...	...	...	...	...	...	...	...	...	...	...
Tidal and Levelling	India .	Ditto . .	...	...	54,782	...	...	...	...	...	...	...	...	54,782
No. 1 Astronomical	Ditto .	Ditto . .	...	...	29,864	...	...	...	...	...	...	...	...	29,864
„ 2 „ .	Ditto .	Ditto . .	...	...	9,299	...	...	...	...	...	...	...	...	9,299
General Charges .	Ditto .	General .	...	...	9,323	...	...	...	...	...	...	...	...	9,323
Miscellaneous .	Ditto .	Ditto . .	...	...	36,820	...	...	...	...	...	...	...	...	36,820
Deduct on account of Baroda .	...	...	...	...	9,04,126 5,500	35,934 ...	40,643 ...	4,98,203 ...	1,45,641 ...	36,188 ...	3,17,355 ...	16,856 ...	50,182 ...	20,45,128 5,500
Pay of Surveyors and Assistant Surveyors on duty at Head Quarters .	...	...	...	...	8,98,626 —20,000				11,41,002					20,39,628 —20,000
Total Survey Parties . R	...	...	...	...	8,78,626									20,19,628
Cadastral Maps.														
Charges in India			...	...	40,000	...	...	...	...	...	...	...	...	40,000
Recoveries from Local Governments			...	...	—75,660	...	610	47,080	4,800	13,070	10,100	...	...	...
Total Cadastral Maps .			...	...	—35,660	...	610	47,080	4,800	13,070	10,100	...	...	40,000
GRAND TOTAL .			...	...	8,42,966				12,16,662					20,59,628

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SURVEY OF INDIA:				
		CONTROLLING AND ADMINISTRATIVE STAFF.	R	R	R	R
		Salaries.				
1	1	Surveyor-General	36,000	36,550	36,000	32,041
1	1	Deputy Surveyor-General (Topography)	24,000	24,000	24,000	24,000
1	1	Ditto ditto (Revenue)	26,400	26,120	26,400	27,323
6	7	Deputy and Assistant Superintendents	92,940	91,280	1,02,560	77,992
—	—	Presidency Allowance to Deputy and Assistant Superintendents	4,920	4,550	6,320	4,716
9	10		1,84,260	...	1,95,280	1,66,072
		DEDUCT—One-third of Salary of Assistant Surveyor General in charge, Mathematical Instrument Department	4,970	...	4,970	...
		Probable Savings	...	...	6,000	...
			4,970	...	10,970	...
		TOTAL CONTROLLING AND ADMINISTRATIVE STAFF R	1,79,290	1,82,500	1,84,310	1,66,072
		HEAD-QUARTERS OFFICES.				
		CORRESPONDENCE AND DRAWING OFFICE.				
		ESTABLISHMENT.				
8	8	Surveyors and Assistant Surveyors at Head-Quarters	58,200	38,000	58,200	35,235
—	...	House-rent Allowances to Surveyors and Assistant Surveyors	2,850	2,650	2,850	2,734
39	41	Registrar and Clerks	48,670	45,000	47,190	44,420
51	54	Chief Draftsman and Draftsmen	53,400	55,000	53,170	59,030
39	41	Servants	3,800	3,600	3,620	3,539
129	136		1,66,920	...	1,65,030	1,44,958
		DEDUCT—Probable Savings	20,000	...	2,000	...
			1,46,920	1,44,250	1,63,030	...
		TRAVELLING EXPENSES.				
		Travelling Allowance of Surveyor-General and Deputy and Assistant Surveyors-General	4,840	3,600	6,000	3,985
		Ditto ditto of Establishment	1,000	1,000	7,400	1,020
		Tour Expenses	5,000	5,000	...	...
			10,840	9,600	13,400	5,005
		CONTINGENT CHARGES.				
		Purchase of Map and Record Racks and Miscellaneous Office Furniture	6,000	5,800	...	3,959
		Rent of Office	...	...	1,400	...
		Service Telegrams	1,000	1,300	400	531
		Postage Charges	1,900	1,820	2,200	1,928
		Supplies from Mathematical Instrument Department	...	...	...	3,521
		Freight on Europe Stores	200	50	200	—105
		Purchase of Books, &c.	450	300	450	951
		Ditto of Drawing Paper for special Maps	300	..	300	...
		Charges by Government Printing Offices	...	...	1,300	...
		Hot weather charges	...	...	...	1,455
		Miscellaneous	14,950	16,150	14,950	12,410
			24,800	25,420	21,200	24,650
		TOTAL CORRESPONDENCE AND DRAWING OFFICE ..... R	1,82,560	1,79,270	1,97,630	1,74,613

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

SURVEY OF INDIA—*contd.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
LITHOGRAPHIC OFFICE:				
ESTABLISHMENT.				
1884-85: 1 — Head Assistant and Chief Draftsman	5,400	5,080	5,400	5,965
1884-85: 1 — Chromo-Lithographic Printer	3,600	3,000	3,600	807
1884-85: 29 — Draftsmen	16,660	13,000	17,700	11,617
1884-85: — — Apprentices	960	...	...	...
1884-85: 4 — Writers	1,740	1,600	1,620	1,470
1884-85: 101 — Printers and others	12,550	11,000	11,350	10,390
1884-85: 12 — Servants	1,250	1,220	1,230	1,215
1884-85: 148	42,160		40,900	
DEDUCT—Probable Savings	3,310		2,000	
	38,850	34,900	38,900	31,464
CONTINGENT CHARGES.				
Rent of Office	3,850	3,850	3,850	3,841
Purchase of Oils, Chemicals, &c.	750	...	750	...
Postage Charges	...	20	...	..
Repair of Furniture, Packing Charges, &c.	200	150	470	8
Supplies from Mathematical Instrument Department	...	...	...	64
Landing and Shipping Charges	50	...	...	...
Petty Office Contingencies	220	1,100	230	1,149
	5,070	5,120	5,300	5,062
TOTAL LITHOGRAPHIC OFFICE ..... R	43,920	40,020	44,200	36,526
PHOTOGRAPHIC OFFICE:				
ESTABLISHMENT.				
1884-85: 15 — Photographers and Zincographers	18,480	19,000	19,920	13,871
1884-85: 1 — Head Draftsman	1,800	600	1,800	...
1884-85: 40 — Printers and others	9,950	6,800	6,600	7,804
1884-85: — — Apprentices	710	...	...	...
1884-85: 5 — Servants	1,920	540	460	440
1884-85: — — House-rent Allowances	1,320	1,400	1,440	1,265
1884-85: — — Special Assistant	...	2,400	...	...
1884-85: 61	34,180		30,220	
DEDUCT—Probable Savings	4,590		3,730	
	29,590	30,740	26,490	23,380
CONTINGENT CHARGES.				
Photographic Chemicals	1,000	120	1,000	131
Rent of Office	4,480	4,480	4,490	4,128
Postage Charges	40	40	30	40
Supplies from Mathematical Instrument Department	...	...	...	732
Hot-weather Charges	...	...	...	105
Miscellaneous	1,000	1,900	880	1,706
Landing and Shipping Charges	150	...	...	...
	6,670	6,540	6,400	6,842
TOTAL PHOTOGRAPHIC OFFICE ..... R	36,260	37,280	32,890	30,222
ENGRAVING OFFICE:				
ESTABLISHMENT				
1884-85: 12 — Superintendent and European Engravers	56,400	50,000	56,400	46,513
1884-85: 25 — Native Engravers	11,870	11,500	12,830	11,516
1884-85: 14 — Printers and others	3,890	3,800	3,790	2,945
1884-85: — — Apprentices	1,920	...	...	...
1884-85: 4 — Servants	...	200	290	264
1884-85: — — House-rent Allowances	4,200	3,000	4,200	3,450
1884-85: 55	78,280		77,510	
DEDUCT—Probable Savings	7,790		3,100	
	70,490	68,500	74,410	64,688
CONTINGENT CHARGES.				
Supplies from Mathematical Instrument Department	...	...	...	—8
Miscellaneous	800	800	800	..
	800	800	800	—8
TOTAL ENGRAVING OFFICE ..... R	71,290	69,300	75,210	64,680
CADASTRAL MAPS.				
Establishment and Contingencies	45,000	40,000	40,000	36,816
TOTAL CADASTRAL MAPS ..... R	45,000	40,000	40,000	36,816

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

NUMBERS 1884-85	NUMBERS 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SURVEY OF INDIA—*contd.*	R	R	R	R
		TRIGONOMETRICAL OFFICE, DEHRA:				
		ESTABLISHMENT.				
—		*Medical Officer*	...	600	...	600
5	5	Surveyors and Assistant Surveyors on duty	23,400	26,000	23,400	23,797
—		Computing Section	20,330	20,250	20,520	20,502
—		Drawing Branch	7,930	7,850	7,750	7,747
—		Photozincographic Branch	8,940	8,850	8,950	8,769
—		Printing Branch	6,730	6,650	6,860	6,615
—		Records and others	4,660	4,400	4,510	4,462
1	1	Assistant to Solar Photographer	1,070	800	600	500
6	6		49,660	48,800	49,190	48,595
		CONTINGENT CHARGES.				
		Rent of Office	1,320	1,320	1,300	1,317
		Service Telegrams	400	450	200	388
		Postage Charges	1,200	1,060	1,900	1,001
		Purchase of Books	400	...	600	...
		Freight on Europe Stores	100	...	100	3
		Supplies from Mathematical Instrument Department	...	...	...	11
		Purchase of Stores	3,000	2,700	3,000	1,791
		Miscellaneous	8,500	3,100	3,900	4,552
		Solar Photography	...	1,700	...	5,056
			14,920	10,330	11,000	14,119
		TRAVELLING EXPENSES.				
		Travelling Allowances of Officers	2,130	1,000	...	...
		Ditto ditto of Establishment			...	525
			2,130	1,000	...	525
		TOTAL TRIGONOMETRICAL OFFICE, DEHRA ..... R	90,110	86,730	83,590	87,636
NUMBERS. 1884-85.	NUMBERS. 1885-86.	MATHEMATICAL INSTRUMENT MANUFACTORY				
		ESTABLISHMENTS.				
		Manufactory Establishment.				
2	2	Instrument-maker and Assistant	15,000	14,500	15,000	13,848
64	67	Mechanics and Laborers	20,530	19,000	16,480	16,926
66	69		35,530	33,500	31,480	30,774
		DEDUCT—Probable Savings	550	...	850	...
			34,980	33,500	30,630	30,774
		Office Establishment.				
9	9	Clerks	6,900	6,410	6,900	6,638
5	5	Servants	400	400	400	386
14	14		7,300		7,300	
		DEDUCT—Probable Savings	140		200	
			7,160	6,810	7,100	7,024
		Store Establishment.				
1	1	Store-keeper	2,400	2,400	2,400	2,400
1	1	Ditto for materials	600	530	600	470
1	1	Packing Clerk	180	180	180	176
2	2	Packers	260	200	260	235
5	5		3,440	3,310	3,440	3,281
		DEDUCT—Probable Savings	...	...	60	...
			3,440	3,310	3,380	3,281
		CONTINGENT CHARGES.				
		Purchase of Tools, Stores, and Materials for Workshops	8,000	7,400	8,000	8,433
		Purchase of new and second-hand Instruments	5,500	8,100	5,500	10,875
		Postage Charges	100	180	100	153
		Freight on Europe Stores	300	40	300	34
		Miscellaneous	6,000	7,600	6,000	6,521
		Service Telegram	...	...	...	12
			19,900	23,320	19,900	26,028
		ADD—One-third of Salary of Assistant Surveyor-General in charge	4,970	4,970	4,970	...
		TOTAL MATHEMATICAL INSTRUMENT MANUFACTORY ..... R	70,450	71,910	65,980	67,107

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

SURVEY OF INDIA—*concld.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
GENERAL CHARGES OF SURVEY PARTIES:	R	R	R	R
SALARIES.				
Deputy and Assistant Superintendents, including Military Pay	4,05,870	3,59,430	4,03,140	4,09,198
ESTABLISHMENT.				
Surveyors and Assistant Surveyors	3,18,300	3,15,500	3,11,980	3,12,453
Native Establishment	4,37,770	7,76,400	3,96,950	7,21,107
Medical Officer	...	310	....	...
	11,61,940		11,12,070	
DEDUCT—Probable Savings	6,000		6,000	
	11,55,940	14,51,640	11,06,070	14,42,758
LOCAL ALLOWANCES.				
Deputy and Assistant Superintendents	14,600	16,530	18,500	19,073
Establishment	51,000	53,270	54,530	52,662
	65,600	69,800	73,030	71,735
TRAVELLING EXPENSES.				
Deputy and Assistant Superintendents	39,470	44,550	45,510	42,126
Establishment	1,87,360	1,83,300	1,51,970	1,80,425
	2,26,830	2,27,850	1,97,480	2,22,551
CONTINGENT CHARGES.				
Purchase and maintenance of Stores, Tents, &c.	23,420	68,300	16,170	71,581
Conveyance of Tents, Stores, Records, &c.	76,850	...	41,000	...
Purchase of Medical Stores	3,840	6,100	2,940	5,726
Rent of Offices and Godowns	21,410	20,200	20,290	17,455
Service Telegrams	1,560	1,700	1,340	1,665
Police Guards	1,470	...	....	...
Compensation for dearness of provisions to menials	5,620	2,700	1,200	3,727
Postage Charges	3,520	4,100	3,040	3,216
Freight on Europe Stores	...	10	...	506
Feed and Keep of Elephants	13,270	12,090	12,790	10,918
Muzkuri (hired) Peons	14,030	12,800	8,390	7,705
Jungle-clearing and line-cutting	35,050	38,800	45,450	35,251
Building Survey Stations and Pillars	12,880	19 500	12,830	21,172
Miscellaneous	24,520	41,500	18,900	42,891
	2,37,440	2,27,710	1,84,340	2,21,813
	16,85,810	19,77,000	15,60,920	19,58,857
DEDUCT—Amount recovered from the Moharajah of Benares on account of the Survey of his joining domain by No. 4 Revenue Survey Party	...	...	...	10,000
EXTRA DEPARTMENTAL CHARGES.				
Measuring Ameens	3,69,840	...	4,44,410	...
Boundary marks	29,500	...	10,000	...
Levelling	5,600	...	5,600	...
Demarcation	...	...	17,500	...
	20,90,750	19,77,000	20,38,430	19,48,857
DEDUCT—Recovered from Baroda State for work done by Guzerat Party	5,500	...	5,500	...
TOTAL GENERAL CHARGES OF SURVEY PARTIES	20,85,250	19,77,000	20,32,930	19,48,857
SPECIAL CHARGES OF SURVEY PARTIES.				
Nepal Boundary Ditch and pillars	...	9,000	...	13,642
Boundary pillars to be erected by No. 1 Revenue Survey Party	10,000	...	12,000	...
TOTAL SPECIAL CHARGES	10,000	9,000	12,000	13,642
MISCELLANEOUS.				
Tour Expenses	...	...	...	5,351
Inspecting and Preserving Stations	5,000	3,600	5,000	4,015
Trans-Himalayan Explorations	6,000	4,000	6,000	4,938
Supplies from the Mathematical Instrument Department	20,000	21,030	10,000	61,753
TOTAL MISCELLANEOUS	31,000	28,630	21,000	75,157
TOTAL CHARGES FOR SURVEY OPERATIONS ..... R	21,26,250	20,14,630	20,65,930	20,37,656

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		GEOLOGICAL SURVEY AND MUSEUMS:	R	R	R	R
		SALARIES.				
1	1	Superintendent	21,600	19,200	25,200	21,600
—	—	Senior Deputy Superintendent	...		...	9,900
3	3	Deputy Superintendents	39,600	40,510	39,600	24,739
11	11	Assistant Superintendents	72,730	49,000	70,920	49,335
1	1	Palæontologist	10,800	...	10,200	1,014
1	1	Artist	4,800	4,800	4,800	4,780
2	2	Sub-Assistants	4,800	4,780	4,800	4,970
—	—	Fixed Conveyance, and House Allowance of above Officers	11,880	10,000	8,280	9,849
			1,66,210	1,28,290	1,63,800	1,26,187
19	19	ESTABLISHMENT.				
1	1	Registrar	4,380	4,120	4,140	3,880
1	1	Museum Assistant	1,200	1,200	1,200	...
—	—	Field Establishment	4,010	2,700	4,010	2,381
5	5	Hospital Assistants	2,400	1,000	2,400	802
5	5	Watchmen	510	510	510	460
6	6	Clerks, Servants, &c.	1,650	1,610	1,610	1,633
18	18		14,150	11,140	13,870	9,156
		CONTINGENT CHARGES.				
		Draftsmen, colors and other materials for maps	3,800	3,800	3,800	3,820
		Allowance for maintenance of Library	3,000	2,600	2,600	2,445
		Ditto for Museum and Laboratory	3,000	2,800	3,000	2,761
		Publication of Memoirs	3,000	2,500	3,500	3,392
		Ditto of *Palæontologia Indica*	4,500	6,500	4,500	9,464
		Collection of Fossils, &c.	300	150	300	73
		Allowance for feeding Elephants	2,400	2,400	2,000	2,254
		Purchase of Tents	2,000	1,800	200	1,896
		Miscellaneous Contingencies for Survey	750	1,000	750	3,020
		Supplies from Mathematical Instrument Department	650	500	650	680
			23,400	24,050	21,300	29,805
		TRAVELLING EXPENSES.				
		Travelling Charges for Geologists	20,000	20,000	20,000	20,044
		Ditto for Hospital Assistants	300	300	700	254
			20,300	20,300	20,700	20,298
		POSTAGE CHARGES	750	750	650	651
			2,24,810	1,84,530	2,20,320	1,86,097
		DEDUCT—Probable Savings	26,190	...	35,120	...
		TOTAL GEOLOGICAL SURVEY AND MUSEUMS ... R	1,98,620	1,84,530	1,85,200	1,86,097
		METEOROLOGICAL DEPARTMENT: REPORTERS.				
		SALARIES.				
6	6	Reporters (Salaries and Allowances)	45,000	43,200	42,600	39,542
1	1	Scientific Assistant to ditto	7,600	6,950	7,000	6,350
		Presidency allowances of ditto	500	400	...	...
7	7		53,100	50,550	49,600	45,892
		ESTABLISHMENT.				
56	61	Clerks	29,520	29,000	26,888	27,174
18	19	Servants	1,730	1,700	1,608	1,669
74	80		31,250	30,700	28,496	28,843
		CONTINGENT CHARGES.				
		Office-rent and Municipal Taxes	5,640	4,500	4,310	3,547
		Purchase of Books	100	100	450	39
		Service Telegrams	64,000	63,000	73,100	63,087
		Charge for use of Telegraphic Lines	1,420	1,420	1,418	1,602
		Supplies from Mathematical Instrument Department	1,000	1,000	...	2,150
		Office Contingencies	6,000	6,600	6,880	5,993
			78,160	76,620	86,158	76,418
		TRAVELLING EXPENSES	4,450	4,500	6,080	4,263
		FREIGHT ON EUROPE STORES	...	...	30	...
		POSTAGE CHARGES	5,200	5,200	9,050	5,466
		TOTAL REPORTERS ..... R	1,72,160	1,67,570	1,79,414	1,60,882
		Carried over	1,72,160	1,67,570	1,79,414	1,60,882

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
METEOROLOGICAL DEPARTMENT—*contd.*	R	R	R	R
Brought forward	1,72,160	1,67,570	1,79,414	1,60,882
OBSERVATORIES.				
ALLOWANCES TO OBSERVERS AND CONTINGENCIES.				
India Observatories	4,800	5,400	5,830	4,878
Central Provinces	4,270	4,600	4,512	4,584
British Burmah	2,300	2,300	2,748	2,383
Assam	2,000	2,000	2,268	2,129
Bengal	13,000	13,700	13,664	12,732
N.-W. Provinces and Oudh	5,200	5,200	5,850	5,279
Punjab	7,200	7,200	8,146	6,855
Madras	6,200	6,400	6,660	6,288
Bombay	4,220	4,250	4,248	4,481
Allowances to observer throughout India pending allotment	3,000	...	...	...
Messenger allowance to Mathematical stations pending allotment	250	...	...	...
	52,440	51,050	53,926	49,609
Petty Construction and Repairs.				
India Observatories	100	100	200	96
Central Provinces	100	100	100	131
British Burmah	200	200	450	26
Assam	100	100	250	173
Bengal	500	500	1,000	519
N.-W. Provinces and Oudh	150	150	300	104
Punjab	200	200	300	260
Madras	400	400	400	660
Bombay	50	50	500	37
	1,800	1,800	3,500	2,006
TOTAL OBSERVATORIES ..... R	54,240	52,850	57,426	51,615
Special Grant.				
Special Grant for reduction of Logs	...	...	3,440	...
TOTAL SPECIAL GRANT ..... R	...	...	3,440	...
	2,26,400	2,20,420	2,40,280	2,12,497
DEDUCT—Probable Savings	...	...	25,000	...
TOTAL METEOROLOGICAL DEPARTMENT ..... R	2,26,400	2,20,420	2,15,280	2,12,497

NUMBERS. 1884-85.	NUMBERS. 1885-86.	ARCHÆOLOGICAL DEPARTMENT.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SALARIES.				
1	1	Director-General	24,000	24,000	24,000	24,000
2	2	Assistants	9,600	9,600	9,600	9,600
1	1	Epigraphist	16,800	16,130	16,800	13,440
4	4		50,400		50,400	
		Less—Deduction on account of Civil Service Annuity	670		670	
			49,730	49,730	49,730	47,040
		ESTABLISHMENT.				
1	1	Draftsman	960	960	960	1,107
1	1	Clerk	480	480	480	...
2	2	Measurers	140	140	140	361
		Chuprasies	...	...	...	142
—	2	Inscription Copyists	420	420	...	...
7	7	Servants	620	620	620	196
6	6	Temporary Establishment	220	650	220	217
17	19		2,840	3,270	2,420	2,023
		CONTINGENT CHARGES.				
		House-rent of the Epigraphist	500	500	...	...
		Charges for excavations, &c., including Photographs	2,010	2,000	2,010	1,920
		Miscellaneous	400	400	...	384
			2,910	2,900	2,010	2,304
		TRAVELLING EXPENSES.				
		Travelling Allowance to Officers	4,240	4,240	4,240	5,692
		Postage Charges	100	100	...	102
		TOTAL ARCHÆOLOGICAL DEPARTMENT ..... R	59,820	60,240	58,400	57,161

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

NUMBERS. 1884-85.	NUMBERS. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		REPAIRS OF MONUMENTS OF ANTIQUITY:	₹	₹	₹	₹
		SALARIES.				
—		*Curator of Ancient Monuments*	...	...	...	18,050
—		*Assistant Ditto for Central India*	...	...	...	...
—			...	...	...	18,050
		ESTABLISHMENT.				
—		*Draftsmen and Clerk*	...	...	...	} 16,629
—		*Servants*	...	30	...	
—			...	30	...	16,629
		CONTINGENT CHARGES.				
		Rent of Office	...	300	...	890
		Country Stationery	...	...	...	124
		Service Telegrams	...	10	...	455
		Photography	...	180	...	3,232
		Supplies from Mathematical Instrument Department	...	50	...	...
		Tour Charges	...	...	...	293
		Miscellaneous	...	160	...	2,913
			...	700	...	7,907
		TRAVELLING EXPENSES.				
		Travelling Allowance to Officers	...	...	...	2,383
		Ditto to Establishment	...	...	...	3,357
			...	...	...	5,740
		Postage Charges	...	20	...	311
		Allotments for Grants-in-aid to Local Governments, &c., for conservation of Monuments	...	7,000	50,000	63,018
		TOTAL REPAIRS OF MONUMENTS OF ANTIQUITY ..... ₹	..	7,750	50,000	1,11,655
		CENTRAL MUSEUM:				
		Indian Museum.				
		SALARIES.				
4	4	Superintendent, Deputy and Assistant Superintendents, and Assistant to the Taxidermist	29,280	24,600	30,600	18,316
		ESTABLISHMENT.				
1		Registrar and Librarian			1,800	
2		Artists			960	
2		Clerks			864	
7		Taxidermists	13,200	13,200	2,592	13,241
1		Markman			180	
1		Painter			120	
4		Carpenters			648	
32		Servants			2,880	
50			13,200	13,200	10,044	13,241
		CONTINGENT CHARGES.				
		House-rent of the Taxidermist's Quarter	3,000	3,000	3,000	1,290
		Grant for Maintenance	9,300	12,460	12,456	12,456
		Miscellaneous	...	100	...	7,701
			12,300	15,560	15,456	21,447
		TOTAL CENTRAL MUSEUM ..... ₹	54,780	53,360	56,100	53,004
		PUBLIC OBSERVATORIES:				
		Observatory at Damargedda.				
		ESTABLISHMENT.				
2	2	Servants	100	110	100	67
		TOTAL PUBLIC OBSERVATORIES ..... ₹	100	110	100	67

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PUBLIC EXHIBITIONS AND FAIRS:	R	R	R	R
Melbourne Exhibition	...	100	...	4,300
Amsterdam Exhibition	...	5,000	...	985
Calcutta ditto	...	250	...	2,474
Austro-Hungarian and Australian ditto	...	...	...	4,211
Pokur Horse Fair Charges	...	300	300	...
International Exhibition	60,000	40,000	...	...
TOTAL PUBLIC EXHIBITIONS AND FAIRS ..... R	60,000	45,650	300	11,970
GOVERNMENT BULL AND STALLION CHARGES:				
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS:				
DEPARTMENT OF HORSE-BREEDING OPERATIONS:				
GOVERNMENT OF INDIA:				
RAJPUTANA:				
I.—PRIZES AT HORSE FAIRS AND SHOWS.				
Prizes for distribution in Rajputana	1,000	900	1,000	1,000
II.—ESTABLISHMENTS.				
Salutris (1884-85: 1; 1885-86: 1)	220	90	220	32
Native Establishment.				
Salutris	...	...	...	158
VI.—STABLE, FEED AND KEEP.	220	90	220	190
1.—Pay of Syces.				
Syces and Grass-cutters	500	210	500	1,005
2.—Construction, Repair, and Purchase of Stables.				
Rent of Stables	...	...	...	2
3.—Feed of Stallions.				
Feed of Stallions	500	200	500	610
4.—Miscellaneous Charges connected with keep.				
Miscellaneous Charges for Stallions	100	20	100	158
	1,100	430	1,100	1,775
TOTAL RAJPUTANA ..... R.	2,320	1,420	2,320	2,965
CENTRAL INDIA.				
V.—PURCHASE OF STALLIONS.				
Purchase of Stallions	2,000	...	2,000	10
VI.—STABLE, FEED AND KEEP.				
1.—Pay of Syces and Grass-cutters	400	450	400	444
2.—Construction, Repair, and Purchase of Stables	...	20	...	1
3.—Feed of Stallions	800	800	1,200	797
4.—Miscellaneous Charges connected with keep	200	200	200	160
	1,400	1,470	1,800	1,402
TOTAL, CENTRAL INDIA ..... R	3,400	1,470	3,800	1,412
TOTAL, GOVERNMENT OF INDIA ..... R	5,720	2,890	6,120	4,377
N.-W. PROVINCES.				
I.—PRIZES AT HORSE FAIRS AND SHOWS.				
Prizes for distribution in the North-Western Provinces	6,650	6,400	6,400	4,850
II.—ESTABLISHMENTS.				
Office of Assistant Superintendent.				
3 / 3 Clerks and Moonshees	2,040	2,040	2,040	2,040
4 / 4 Camelmen and Servants	360	300	360	324
Horse Hospital Establishment.				
1 / 1 Veterinary Overseer	1,410	1,400	1,410	1,290
2 / 2 Head Salutri and Jemadar	360	360	360	353
Human Hospital Establishment.				
1 / 1 Medical Officer	2,160	2,500	2,160	4,101
1 / 1 Dresser and Compounder	80		80	
2 / 2 Cook and Sweeper	110		110	
Depôt Establishment.				
1 / 1 Forage and Land Overseer	1,440	...	1,440	...
1 / 1 Godown Munshi	240	...	240	...
2 / 2 Extra Syces	150	...	150	...
1 / 1 Carpenter Mistry	120	...	120	...
1 / 1 Blacksmith ditto	80	...	80	...
1 / 1 Ditto Mate	60	...	60	...
1 / 1 Pony Jemadar	100	...	100	...
20 / 20 Pony Cartmen	1,200	...	1,200	...
2 / 2 Gardeners	130	...	130	...
	10,040	6,600	10,040	8,108
Carried over	6,650	6,400	6,400	4,850
	5,720	2,890	6,120	4,377

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS —*continued.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		GOVERNMENT BULL AND STALLION CHARGES —*contd.*				
		EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS—*contd.*				
		DEPARTMENT OF HORSE-BREEDING OPERATIONS —*contd.*				
		Brought forward .	R 5,720	R 2,890	R 6,120	R 4,377
		N.-W. PROVINCES—*contd.*				
		Brought forward .	6,650	6,400	6,400	4,850
		II.—ESTABLISHMENTS —*contd.*				
		Brought forward .	10,040	6,600	10,040	8,108
		Depôt Establishment—continued.				
4	4	Farm Labourers	190	...	190	...
1	1	Jemadar Sweeper	60	...	60	...
3	3	Mate Sweepers	140	...	140	...
7	7	Chowkidars	380	...	380	...
		Native District Establishment.				
9	9	Zilladars	3,060	3,270	3,060	2,993
9	9	Salutris	2,040	2,050	2,040	1,866
12	12	Brander and Measurer, Nalbunds and Sowars .	1,180	1,170	1,180	1,176
		Depôt Stallion Stable Establishment.				
1	1	Nalbund and Bullock Drivers	150	140	150	144
—	—	Hapur Depôt Establishment	...	3,800	...	3,779
90	90		17,240	17,030	17,240	18,066
		III.—TRAVELLING ALLOWANCES.				
		Travelling Expenses and Allowances of Officers . . .	1,500	1,500	1,500	2,080
		Ditto ditto of Establishment . .	1,000	1,000	1,000	2,622
			2,500	2,500	2,500	4,702
		IV.—CONTINGENT CHARGES.				
		Rent of Office	240	240	240	300
		Service Telegrams	...	...	...	20
		Stationery, including Bookbinding	20	20	20	12
		Printing Charges	400	400	400	...
		Purchase and Repair of Office Furniture	10	10	10	35
		Postage Charges	300	300	300	437
		Advertisements	...	...	...	870
		Miscellaneous	360	360	360	931
			1,330	1,330	1,330	2,605
		V.—PURCHASE OF STALLIONS.				
		Purchase of Stallions	...	1,000	...	7,251
		VI.—STABLE, FEED AND KEEP.				
		1.—Pay of Syces.				
—	—	Syces and Grass-cutters	17,000	17,000	17,000	18,762
—	—	Parcher for parching grains				107
—	—		17,000	17,000	17,000	18,869
		2.—Construction, Repair, and Purchase of Stables.				
		Building District Stallion Stables	1,500	1,500	1,500	2,351
		Rent of Stables				1,324
			1,500	1,500	1,500	3,675
		3.—Feed of Stallions.				
		Feed of Horse Stallions	10,500	10,500	10,500	9,994
		Do. of Donkey Stallions	3,610	3,610	3,610	3,778
		Do. of Poney Mares	700	700	700	...
			14,810	14,810	14,810	13,772
		4.—Miscellaneous Charges connected with keep.				
		Miscellaneous Charges for Stallions	2,500	3,500	2,500	3,462
			35,810	36,810	35,810	39,778
		VII.—ROAD EXPENSES.				
		Expenses for Stallions from Bombay	500	500	500	3,519
		Ditto for Cast Mares from Corps and Batteries . . .	700	700	700	1,006
			1,200	1,200	1,200	4,525
		TOTAL N.-W. PROVINCES ..... R	64,730	66,270	64,480	81,773
		Carried over .	70,450	69,160	70,600	86,154

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
GOVERNMENT BULL AND STALLION CHARGES—*contd.*				
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS—*contd.*				
DEPARTMENT OF HORSE-BREEDING OPERATIONS—*contd.*				
Brought forward	R 70,450	R 69,160	R 70,600	R 86,154
PUNJAB:				
I.—PRIZES AT HORSE FAIRS AND SHOWS.				
Prizes for distribution in the Punjab	12,100	12,350	12,350	12,020
II.—ESTABLISHMENTS. (NUMBERS 1884-85 / 1885-86)				
Office of General Superintendent.				
4 / 4 Clerks and Moonshees	6,000	6,000	6,000	5,500
7 / 7 Servants	490	490	490	450
Office of Assistant Superintendent.				
3 / 3 Clerks and Moonshees	2,040	2,300	2,040	2,540
4 / 4 Camelmen and Servants	360	360	360	401
Hospital Establishment.				
1 / 1 Veterinary Overseer	1,800	1,900	1,800	1,800
2 / 2 Head Salutris and Jemadar	360	360	360	337
Native District Establishment.				
20 / 20 Zilladars	6,000	5,700	6,000	5,150
10 / 10 Salutris	1,990	1,800	1,990	1,602
2 / 2 Brander and Measurer, Nalbunds and Sowars	350	450	350	453
Depôt Stallion Stable Establishment.				
1 / 1 Nalbund and Bullock Drivers	140	140	140	144
54 / 54	19,530	19,500	19,530	18,377
III.—TRAVELLING ALLOWANCES.				
Travelling Expenses and Allowances of Officers	5,500	6,000	6,000	5,314
Ditto ditto of Establishment	3,500	4,200	4,200	3,397
	9,000	10,200	10,200	8,711
IV.—CONTINGENT CHARGES.				
Rent of Office	1,040	1,040	1,040	805
Service Telegrams	100	100	110	30
Stationery, including Bookbinding	200	100	130	5
Printing Charges	100	60	170	...
Purchase and Repair of Office Furniture	80	40	80	53
Purchase of English Bits and Bridles	1,000	1,700	2,000	840
Postage Charges	600	800	1,000	479
Advertisements	1,000	800	1,000	...
Miscellaneous	2,600	1,650	1,800	4,146
	6,720	6,290	7,330	6,358
V.—PURCHASE OF STALLIONS.				
Horse Stallions	24,500	19,380	7,000	5,150
Donkey Stallions	8,000	3,000	8,000	50
	32,500	22,380	15,000	5,200
VI.—STABLE, FEED AND KEEP. (NUMBERS 1884-85 / 1885-86)				
1.—Pay of Syces.				
— / — Syces and Grass-cutters	39,900	41,040	39,900	36,376
— / — Parcher for parching grains				...
— / —	39,900	41,040	39,900	36,376
2.—Construction, Repair, and Purchase of Stables.				
Building and Repairing District Stallion Stables	7,000	7,000	7,000	1,209
3.—Feed of Stallions.				
Feed of Horse Stallions	29,010	22,000	29,010	12,436
Do. of Donkey do.				6,678
	29,010	22,000	29,010	19,114
4.—Miscellaneous Charges connected with keep.				
Miscellaneous Charges for Stallions	5,000	8,000	5,000	7,388
	80,910	78,040	80,910	64,087
	1,60,760	1,48,760	1,45,320	1,1[illegible]5
Carried over	70,450	69,160	70,600	

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
GOVERNMENT BULL AND STALLION CHARGES—*contd.*				
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS—*contd.*				
DEPARTMENT OF HORSE-BREEDING OPERATIONS—*contd.*	R	R	R	R
Brought forward .	70,450	69,160	70,600	86,154
PUNJAB—*continued.*				
Brought forward .	1,60,760	1,48,760	1,45,320	1,14,75[illegible]
VII.—ROAD EXPENSES.				
Expenses for Stallions received from N. W. Provinces and other sources	4,000	2,000	4,000	7,019
Expenses for Cast Mares from Corps and Batteries . . .	500		500	
	4,500	2,000	4,500	7,019
TOTAL PUNJAB ..... R	1,65,260	1,50,760	1,49,820	1,21,77[illegible]
Lump addition .		2,19,920 10,000		
TOTAL GOVERNMENT BULL AND STALLION CHARGES ..... R	2,35,710	2,29,920	2,20,420	2,07,92[illegible]
VETERINARY CLASS:				
GRANTS-IN-AID FOR VETERINARY SCHOOL AT LAHORE.				
Salaries.				
NUMBERS 1884-85 / 1885-86.				
1 / 1 Professor in charge of the School . . .	18,000	16,550	18,000	16,25[illegible]
1 / 1 Assistant Professor	3,000	2,980	3,000	2,67[illegible]
2 / 2	21,000	19,530	21,000	18,92[illegible]
Contingent Charges.				
Scholarships	170	170	170	16[illegible]
Purchase of Books, Plates, Diagrams, &c.	300	300	300	57[illegible]
	470	470	470	74[illegible]
TOTAL VETERINARY CLASS ..... R	21,470	20,000	21,470	19,67[illegible]
BOTANICAL AND OTHER PUBLIC GARDENS.				
Establishment.				
NUMBERS 1884-85. / 1885-86.				
38 / — *Gardeners and others*	...	...	2,520	...
1 / — *Extra Establishment*	...	...	50	...
39 / —			2,570	
Contingent Charges.				
Miscellaneous	...	...	1,290	...
TOTAL BOTANICAL AND OTHER PUBLIC GARDENS ..... R	...	...	3,860	...
AGRICULTURAL DEPARTMENT.				
CONTINGENT CHARGES.				
Additional Grant for Miscellaneous Agricultural Experiments .	25,000	13,000	25,000	18,73[illegible]
Ditto Ditto for Economic Collections and Dictionary . .	12,500	21,000	12,500	...
TOTAL AGRICULTURAL DEPARTMENT ... . R	37,500	34,000	37,500	18,73[illegible]
GAZETTEER AND STATISTICAL MEMOIRS:				
SALARIES.				
NUMBERS 1884-85. / 1885-86.				
1 / 1 Director-General of Statistics	30,000	28,000	30,000	28,80[illegible]
LESS—Deduction on account of Civil Service Annuity	1,200	...	1,200	...
	28,800	28,800	28,800	28,80[illegible]
ESTABLISHMENT.				
2 / 2 Assistants	16,200	16,760	17,000	...
1 / — Clerks	...	...	1,800	14,85[illegible]
2 / 2 Servants	190	210	190	20[illegible]
— / 1 Extra Establishment	1,800	1,800	..	...
5 / 5	18,190	18,770	18,990	15,05[illegible]
CONTINGENT CHARGES.				
Rent of Office	500	500	500	44[illegible]
Service Telegrams	100	50	10	7
Miscellaneous	4,100	4,100	4,100	3,41[illegible]
Postage	100	120	...	21[illegible]
	4,800	4,770	4,610	4,13[illegible]
Travelling Expenses	700	1,200	700	47[illegible]
TOTAL GAZETTEER AND STATISTICAL MEMOIRS ..... R	52,490	53,540	53,100	48,46[illegible]

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*concld.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL STATISTICS:				
		ESTABLISHMENT FOR VITAL STATISTICS—	R	R	R	R
1	1	Mortuary Clerk	240	240	240	240
		ESTABLISHMENT FOR TRADE STATISTICS—				
1	—	Moonshi	...	870	480	996
2	—	Servants	...	200	290	
3	—		...	1,070	770	996
		Allowance for preparing Coorg Ethnology	300	...	...	...
		TOTAL PROVINCIAL STATISTICS ..... R	540	1,310	1,010	1,236
		EXAMINATIONS:				
		BOARD OF EXAMINERS: SALARIES.				
1	1	Secretary	24,000	24,000	24,000	20,087
1	1	Examiner	2,400	2,400	2,400	2,400
2	2		26,400	26,400	26,400	22,487
		ESTABLISHMENT.				
6	6	Moonshees and Pundits	8,820	8,640	8,460	8,370
1	1	Librarian	360	360	360	360
3	3	Clerks	1,500	1,500	1,500	1,500
9	9	Servants	770	770	790	766
19	19		11,450	11,270	11,110	10,996
		CONTINGENT CHARGES.				
		Purchase of Books	1,450	1,450	1,450	2,198
		House-rent, Rates, and Taxes	5,160	5,160	4,800	5,161
		Binding Books	150	200	200	130
		Service Telegrams	30	30	30	41
		Hot-weather Charges	...	150	...	123
		Miscellaneous	850	600	850	1,292
			7,640	7,590	7,330	8,945
		POSTAGE CHARGES	10	10	10	16
		TOTAL BOARD OF EXAMINERS	45,500	45,270	44,850	42,444
		Examination for Secretariat Clerkship	2,500	2,500	...	603
		TOTAL EXAMINATIONS ..... R	48,000	47,770	44,850	43,047
		BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL ESTABLISHMENT.				
—	...	Gardeners and others	1,900	2,000	...	2,387
—	1	Extra Establishment	50		...	...
—	1		1,950	2,000	...	2,387
		CONTINGENT CHARGES.				
		Miscellaneous	1,560	2,200	...	1,835
		TOTAL BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL ..... R	3,510	4,200	...	4,222
		PROVINCIAL STATISTICS—LOCAL.				
		ESTABLISHMENT FOR TRADE STATISTICS—				
		Clerk	420	400	...	245
		TOTAL PROVINCIAL STATISTICS—LOCAL ..... R	420	400	...	245

EXPENDITURE—*continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
IMPERIAL.				
TERRITORIAL AND POLITICAL PENSIONS	16,27,880	16,33,830	16,46,880	16,86,617
CHARITABLE ALLOWANCES	43,120	47,170	43,120	69,974
TOTAL 27, TERRITORIAL AND POLITICAL PENSIONS ..... R	16,71,000	16,81,000	16,90,000	17,56,591

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
	R	R	R	R
TERRITORIAL AND POLITICAL PENSIONS.				
EXCEEDING R5,000 PER ANNUM.				
Wajeed Ally Shah, ex-King of Oudh	10,98,860	10,98,980	10,97,900	10,98,814
H. M.'s own Contribution to the Madrassa, including house rent of R500	12,000	12,000	12,000	12,000
Prince Furridoon Kadir Mirza Mahomet Huzubar Ally Bahadoor	46,200	46,200	48,000	47,700
Mirza Jehan Kader Bahadoor	18,000	18,000	18,000	18,000
Nawab Zuman Aia Begum Sahibah	9,000	9,000	9,000	9,000
Maharajah Dulleep Sing* (payable in Calcutta)	12,000	12,000	12,000	12,000
His Highness Nawab Ikbalood-dowlah	36,000	36,000	36,000	36,000
Sirdar Mahamed Sherif Khan	...	...	...	6,503
Shah Zada Buharam Shah	6,000	6,000	6,000	6,000
Shah Zada Busseerooddeen	6,000	6,000	6,000	6,000
Shah Zada Unwur Shah	6,000	6,000	6,000	6,000
Hulleemozomah	...	4,200	6,000	6,000
Rohimooddeen	6,000	6,000	6,000	6,000
The grand-daughter of the late Tippoo Sultan	...	2,450	6,000	6,000
Futihah Allowance	6,000	6,000	6,000	6,000
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Pureechut of Jeitpore	6,000	6,000	6,000	6,000
Nirbhoy Sing, grandson of Banpore Chief	6,000	6,000	6,000	6,500
Sirdar Mahomed Alum Khan	6,000	8,000	12,000	14,775
	12,80,060	12,88,830	12,98,900	13,09,292
Pensions under Bhow Begum's Zamanut Wasika	98,000	95,000	98,000	1,01,926
NOT EXCEEDING R5,000 PER ANNUM	2,49,820	2,50,000	2,49,980	2,75,399
TOTAL TERRITORIAL AND POLITICAL PENSIONS ... R	16,27,880	16,33,830	16,46,880	16,86,617

* This is in addition to the pension paid to him in England

EXPENDITURE —*continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
HARITABLE ALLOWANCES:				
NOT EXCEEDING RS. 5,000 PER ANNUM	43,120	47,170	43,120	69,974
TOTAL CHARITABLE ALLOWANCES ..... R	43,120	47,170	43,120	69,974

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL	R	R	R	R
LLOWANCES	2,000	2,000	2,000	2,323
OTAL 28, CIVIL FURLOUGH AND ABSENTEE ALLOWANCES .... R	2,000	2,000	2,000	2,323

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
SUPERANNUATION AND RETIRED ALLOWANCES	4,84,860	4,33,000	4,60,000	4,19,383
COMPASSIONATE ALLOWANCES	55,000	55,000	55,000	50,992
GRATUITIES	29,130	29,000	29,380	44,115
DONATIONS TO SERVICE FUNDS	18,000	4,90,000	4,85,000	3,52,158
PENSIONS OF THE MILITARY FUND	64,400	72,000	64,400	78,250
PENSIONS OF THE MILITARY ORPHAN FUND	1,04,420	93,000	1,03,020	91,248
PENSIONS OF THE MEDICAL RETIRING FUND	140	140	140	1,193
COVENANTED CIVIL SERVICE PENSIONS	15,000	15,700	35,000	21,608
REFUNDS	...	160	...	...
IMPERIAL ..... R	7,70,950	11,88,000	12,31,940	10,58,947
LOCAL.				
SUPERANNUATION AND RETIRED ALLOWANCES—LOCAL . .	1,350	1,300	1,360	1,189
COMPASSIONATE ALLOWANCES—LOCAL	700	700	700	680
TOTAL LOCAL ..... R	2,050	2,000	2,060	1,869
TOTAL 29, SUPERANNUATION, &C. ..... R	7,73,000	11,90,000	12,34,000	10,60,816

EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES, &c.—*concluded.*

DETAILS.

	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.	TOTAL.	ADD—New pensions granted since the date of last Estimate and those transferred from other Governments or Provinces.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
SUPERANNUATION AND RETIRED ALLOWANCES:	R	R	R	R	R	R	R
DEPARTMENTS:							
Land Revenue	360	...	360	...	360		
Salt	31,000	...	31,000	...	31,000		
Post Office	19,169	604	18,565	1,910	20,475		
Telegraph	8,404	571	7,833	10,572	18,405		
Mint	13,848	2,700	11,148	2,540	13,688		
General Administration:							
Legislative Department	2,160	...	2,160	3,600	5,760		
Foreign Department	20,437	9,327	11,110	...	11,110		
Home Department	11,561	...	11,561	...	11,561		
Department of Finance and Commerce	15,367	2,033	13,334	5,400	18,734		
Revenue and Agricultural Department	3,600	...	3,600	...	3,600		
Military Department	14,198	10,364	3,834	3,565	7,399		
Public Works Department	9,228	628	8,600	1,200	9,800		
Offices of Account and Audit	57,704	5,000	52,704	...	52,704		
Late Civil Pay Master's Office	5,553	117	5,436	...	5,436		
Currency Department	8,815	160	8,655	478	9,133		
Law and Justice	9,979	...	9,979	...	9,979		
Police	1,596	...	1,596	...	1,596		
Marine	1,23,000	...	1,23,000	7,000	1,30,000		
Ecclesiastical	2,400	...	2,400	240	2,640		
Medical	142	...	142	...	142		
Scientific and other Minor Departments:							
Surveys	21,630	1,200	20,430	5,635	26,065		
Stationery and Printing	7,034	100	6,934	1,327	8,261		
Miscellaneous Departments	72,815	592	72,223	14,789	87,012		
TOTAL SUPERANNUATION AND RETIRED ALLOWANCES ..... R	4,60,000	33,396	4,26,604	58,256	4,84,860	4,33,000	4,19,383

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
COMPASSIONATE ALLOWANCES:	R	R	R	R
Grants to Service Funds, &c., on account of persons killed in the Mutiny	55,000	55,000	55,000	50,992
TOTAL COMPASSIONATE ALLOWANCES ..... R	55,000	55,000	55,000	50,992

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
STATIONERY PURCHASED IN THE COUNTRY	4,000	...	4,000	...
GOVERNMENT PRESSES	9,11,190	8,77,670	7,83,300	8,42,244
PRINTING AT PRIVATE PRESSES	8,700	13,000	8,700	7,197
REFUNDS	...	1,330	...	1,514
	9,23,890	8,92,000	7,96,000	8,50,955
LESS—Value of Stationery supplied from the Central Stores to other Governments	17,22,890	16,48,000	15,85,000	15,67,270
TOTAL 30, STATIONERY AND PRINTING ..... R	—7,99,000	—7,56,000	—7,89,000	—7,16,315

30.—STATIONERY AND PRINTING—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
GOVERNMENT PRESSES:				
CENTRAL PRESS:	R	R	R	R
Superintendent of Government Printing	12,000	12,000	12,000	12,000
Establishment.				
Pay of Deputy Superintendent	6,000	6,000	6,000	6,000
Do. of Fixed and Temporary Establishment	3,10,000	2,93,500	2,66,000	2,64,274
Do. to Establishment for overtime work	35,000	35,000	35,000	34,829
Do. of Establishment for Type Foundry	3,500	2,500	3,500	...
Do. of Establishment for checking Contractors' works	3,000	2,000	3,000	...
	3,57,500	3,39,000	3,13,500	3,05,103
Plant and Stores.				
Purchase of Type and Printing Materials, and Purchase and Repair of Presses, Furniture, &c.	20,000	20,000	20,000	11,503
Stationery purchased in the country	1,500	1,500	100	899
	21,500	21,500	20,100	12,402
Contingent Charges.				
Office-rent	...	11,540	8,500	11,541
House-rent for Superintendent	500		3,000	
Police, Lighting and Water Tax	6,500	4,000	4,200	3,767
Miscellaneous	1,65,000	1,60,000	75,860	1,59,010
	1,72,000	1,75,540	91,560	1,74,318
Postage Charges	30,000	29,000	22,500	23,574
Out-door Work.				
Printing	500	700	500	1,281
Book Binding and Ruling	...	300	...	...
	5,93,500	5,78,040	4,60,160	5,28,678
PRIVATE SECRETARY'S PRESS:				
Establishment.				
Pay of Superintendent	2,750	2,590	2,500	2,807
Do. of Fixed Establishment	17,500	16,000	15,600	15,149
	20,250	18,590	18,100	17,956
Stores.				
Purchase of Printing Materials, and Purchase and Repair of Presses, Furniture, &c.	...	...	...	2
Contingent Charges.				
House-rent and Taxes	3,240	3,240	3,240	3,288
Miscellaneous	100	250	100	93
	3,340	3,490	3,340	3,381
	23,590	22,080	21,440	21,339
	6,17,090	6,00,120	4,81,600	5,50,017
BRANCH PRESS AT SIMLA:				
Establishment.				
Pay of Superintendent in charge	9,000	9,000	9,000	8,450
Do. of Fixed and Temporary Establishment	80,000	80,000	83,000	79,071
Do. to Establishment for overtime work	26,000	26,000	27,000	21,269
	1,15,000	1,15,000	1,19,000	1,08,790
Stores.				
Purchase of Printing Materials and Stationery, and Purchase and Repair of Presses, Furniture, &c.	15,000	10,000	20,000	4,779
Contingent Charges.				
Miscellaneous	2,700	2,000	3,000	2,679
Postage Charges	2,500	2,500	2,500	2,501
	1,35,200	1,29,500	1,44,500	1,18,749
Carried over	7,52,290	7,29,620	6,26,100	6,68,766

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
GOVERNMENT PRESSES—*contd.*	R	R	R	R
Brought forward	7,52,290	7,29,620	6,26,100	6,68,766
FOREIGN DEPARTMENT PRESS:				
Establishment.				
Pay of Superintendent in charge	...	...	...	3,620
Do. of Fixed and Temporary Establishment	16,300	9,000	16,300	31,268
	16,300	9,000	16,300	34,888
Stores.				
Purchase of Printing Materials, and Purchase and Repair of Presses, Furniture, &c.	300	50	300	40
Contingent Charges.				
Miscellaneous	400	100	400	292
	17,000	9,150	17,000	35,220
HOME DEPARTMENT PRESS:				
Establishment.				
Pay of Superintendent in charge	3,600	3,600	3,600	3,600
Do. of Fixed and Temporary Establishment	39,700	38,000	37,200	29,082
Do. to Establishment for overtime work				8,803
	43,300	41,600	40,800	41,485
Stores.				
Purchase of Printing Materials, and Purchase and Repair of Presses, Furniture, &c.	500	500	500	811
Contingent Charges.				
Miscellaneous	1,200	1,200	1,200	961
	45,000	43,300	42,500	43,257
MILITARY DEPARTMENT PRESS:				
Establishment.				
Pay of Superintendent	6,000	6,000	6,000	6,000
Do. of Fixed and Temporary Establishment	41,600	41,600	41,600	43,922
Do. to Establishment for overtime work	4,000	4,000	7,000	2,915
	51,600	51,600	54,600	52,837
Stores.				
Purchase of Printing Materials, and Purchase and Repair of Presses, Office Furniture, &c.	3,000	3,000	3,000	3,288
Contingent Charges.				
Miscellaneous	1,000	800	1,200	683
	55,600	55,400	58,800	56,808
PUBLIC WORKS DEPARTMENT PRESS:				
Establishment.				
Pay of Superintendent	2,400	2,400	2,400	2,400
Do. of Fixed and Temporary Establishment	26,000	26,000	12,500	25,275
Do. to Extra Establishment and for overtime work	10,600	9,500	21,000	8,173
	39,000	37,900	35,900	35,848
Stores.				
Purchase of Printing Materials, and Purchase and Repair of Presses, Office Furniture, &c.	1,000	1,000	1,000	1,157
Contingent Charges.				
Miscellaneous	1,300	1,300	2,000	1,188
	41,300	40,200	38,900	38,193
TOTAL GOVERNMENT PRESSES ..... R	9,11,190	8,77,670	7,83,300	8,42,244

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
PRINTING AT PRIVATE PRESSES:				
Miscellaneous Printing Charges	8,700	13,000	8,700	7,197
VALUE OF STATIONERY SUPPLIED FROM THE CENTRAL STORES TO THE FOLLOWING GOVERNMENTS:				
Central Provinces	55,000	51,000	67,000	40,129
British Burmah	77,000	70,000	66,000	83,983
Assam	28,000	25,000	25,000	26,405
Bengal	5,25,000	5,50,000	5,25,000	4,39,906
N.-W. Provinces and Oudh	1,83,000	1,74,000	1,58,000	1,56,634
Punjab	75,000	72,000	70,000	60,690
Madras	4,00,000	4,00,000	3,96,000	4,78,330
Bombay	3,00,000	2,80,000	2,70,000	2,81,193
	16,43,000	16,22,000	15,77,000	15,67,270
Lump Alteration	+79,890	+26,000	+8,000	...
TOTAL VALUE OF STATIONERY, &c. ..... R	17,22,890	16,48,000	15,85,000	15,67,270

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.				
Allowances, Rewards, &c.	R	R	R	R
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEES	2,500	1,700	1,700	2,500
Remittance Charges.				
CHARGES FOR REMITTANCE OF TREASURE	44,250	42,000	48,350	47,899
DISCOUNT ON SUPPLY BILLS	3,000	3,000	10,000	314
LOSS BY EXCHANGE ON LOCAL TRANSACTIONS	12,000	20,000	22,000	6,409
Books and Periodicals.				
SUBSCRIPTIONS TO PERIODICALS	70	100	...	...
COST OF BOOKS AND PUBLICATIONS	3,000	5,000	2,200	588
Charity.				
DONATIONS FOR CHARITABLE PURPOSES	11,270	10,000	10,060	5,314
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS	...	250	...	9
Miscellaneous.				
LOSS ON UNINSURED SHIPMENT	10,000	10,000	10,000	26,483
REWARDS FOR DESTRUCTION OF WILD ANIMALS	880	1,000	580	649
PETTY ESTABLISHMENTS	5,400	8,000	4,640	2,485
SPECIAL COMMISSIONS OF ENQUIRY	12,000	20,000	20,000	34,192
RENTS, RATES AND TAXES	16,500	16,500	13,000	14,049
PETTY CONSTRUCTION AND REPAIRS	16,220	1,000	16,220	669
MISCELLANEOUS AND UNFORESEEN CHARGES	20,040	20,000	25,320	22,603
MISCELLANEOUS REFUNDS	3,00,200	2,00,000	3,00,000	969
EXTRAORDINARY ITEMS	...	2,35,000	...	...
TOTAL IMPERIAL ..... R	4,57,330	5,93,550	4,84,070	1,65,132
LOCAL.				
Books and Periodicals.				
COST OF BOOKS AND PUBLICATIONS—LOCAL	100	50	100	61
Charity.				
DONATIONS FOR CHARITABLE PURPOSES—LOCAL	120	150	120	232
Miscellaneous.				
PETTY ESTABLISHMENTS—LOCAL	5,160	7,000	4,270	5,244
PETTY CONSTRUCTION AND REPAIRS—LOCAL	700	150	1,700	287
DISTRIBUTION OF OPIUM DUES TO NATIVE STATES—LOCAL	1,540	...	1,540	...
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL	1,850	4,000	2,000	9,699
MISCELLANEOUS REFUNDS—LOCAL	200	100	200	184
TOTAL LOCAL ..... R	9,670	11,450	9,930	15,707
TOTAL 31, MISCELLANEOUS ..... R	4,67,000	6,05,000	4,94,000	1,80,839

EXPENDITURE—*concld.*

35.—REDUCTION OF DEBT.

	Budget Estimate, 1885-86	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
IMPERIAL.				
REDUCTION OF DEBT	67,97,000	31,93,000	30,13,000	58,11,371
TOTAL 35, REDUCTION OF DEBT ..... R	67,97,000	31,93,000	30,13,000	58,11,371

39.—CHARGES IN RESPECT OF CAPITAL:—INTEREST ON DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	R	R	R	R
IMPERIAL.				
STATE RAILWAYS	1,14,54,000	1,06,98,000	1,08,18,000	1,02,70,742
EAST INDIAN RAILWAY	22,00,000	20,50,000	20,89,000	19,15,795
EASTERN BENGAL RAILWAY	6,23,000	3,76,000	...	...
IRRIGATION AND NAVIGATION	42,60,000	40,43,000	40,74,000	38,21,429
TOTAL 39, CHARGES IN RESPECT OF CAPITAL, INTEREST ON DEBT R	1,85,37,000	1,71,67,000	1,69,81,000	1,60,07,966

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	R
IN CHARGE OF CIVIL OFFICERS:				
Original Works	3,600	2,000	...	...
Repairs	5,020	6,730	...	210
	8,620			
DEDUCT—for rounding	400			
LOCAL. TOTAL IMPERIAL.	8,220	8,730	...	210
IN CHARGE OF CIVIL OFFICERS:				
Original Works	5,200	1,700	1,700	962
Repairs	6,580	8,190	6,500	4,711
Establishment	1,500	1,720	4,250	1,677
Tools and Plant	100	50	100	8
Miscellaneous	400	3,610	450	463
TOTAL LOCAL	13,780	15,270	13,000	7,821
TOTAL 46, CIVIL BUILDINGS, ROADS, AND SERVICES ..... R	22,000	24,000	13,000	8,031

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	R	R	R	
EXCHANGE ON TRANSACTIONS OF THE MADRAS IRRIGATION AND CANAL CO.	...	...	...	12,370
EXCHANGE ON SECRETARY OF STATE'S BILLS	2,20,00,000	1,52,50,000	2,28,46,000	2,23,16,798
NET EXCHANGE ON CAPITAL TRANSACTIONS OF GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES	...	...	...	2,38,268
EXCHANGE ON OTHER TRANSACTIONS	6,47,000	7,34,000	3,00,000	6,37,908
TOTAL CHARGES ON ACCOUNT OF EXCHANGE	2,26,47,000	1,59,84,000	2,31,46,000	2,32,05,344
DEDUCT:—				
CREDIT ADJUSTMENTS ON ACCOUNT OF:—				
EXCHANGE ON TRANSACTIONS OF THE MILITARY DEPARTMENT	1,25,000	75,000	2,71,000	1,35,270
DITTO DITTO P. W. DEPARTMENT	2,50,000	1,68,000	...	...
EXCHANGE ON GUARANTEED RAILWAY (CAPITAL) TRANSACTIONS	13,63,000	15,02,000	4,54,000	3,95,224
EXCHANGE ON CAPITAL TRANSACTIONS OF THE EAST INDIAN RAILWAY	12,18,000	9,81,000	13,51,000	8,80,716
EXCHANGE ON REVENUE STORES, &C., OF GUARANTEED RAILWAYS	...	...	10,18,000	10,34,899
EXCHANGE ON MONEY ORDER TRANSACTIONS	3,30,000	2,92,000	2,75,000	...
EXCHANGE ON OTHER TRANSACTIONS	2,40,000	2,40,000	...	2,96,842
TOTAL CREDIT ADJUSTMENTS	35,26,000	32,58,000	33,69,000	27,42,951
TOTAL 49, EXCHANGE ON TRANSACTIONS WITH LONDON ... R	1,91,21,000	1,27,26,000	1,97,77,000	2,04,62,393

CENTRAL PROVINCES.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 345 C. G.—4-7-85.—2f.

CENTRAL

CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND

FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
Civil Heads.	Page	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue - -	4	61,23,000	61,22,000	61,22,000	1,000	...
II.—Opium - - -	4	2,20,000	2,20,000	2,20,000	...	...
IV.—Stamps - - -	4	13,30,000	13,30,000	13,14,000	...	...
V.—Excise - - -	5	24,50,000	24,50,000	22,26,000	...	...
VI.—Provincial Rates - -	5	6,17,000	5,49,000	5,50,000	68,000	...
VIII.—Assessed Taxes - -	5	2,44,000	2,52,000	2,52,000	...	8,000
IX.—Forest - - -	6	10,90,000	10,10,000	10,00,000	80,000	...
X.—Registration - - -	6	70,000	70,000	70,000	...	...
XI.—Tributes from Native States -	6	1,36,000	1,36,000	1,36,000	...	...
XV.—Law and Justice - -	7	4,50,000	4,50,000	5,22 000	...	...
XVI.—Police - - -	7	2,12,000	2,12,000	2,00,000	...	...
XVIII.—Education - - -	7	1,25,000	1,12,000	1,17,000	13,000	...
XIX.—Medical - - -	8	8,000	6,000	4,000	2,000	...
XX.—Scientific and other Minor Departments - - -	8	24,000	20,000	19,000	4,000	...
XXI.—Interest - - -	8	9,000	11,000	11,000	...	2,000
XXII.—Receipts in aid of Superannuation, &c. - - - -	8	6,000	6,000	4,000	...	...
XXIII.—Stationery & Printing - -	8	25,000	25,000	25,000	...	...
XXIV.—Miscellaneous - -	9	80,000	82,000	88,000	...	2,000
XXXIII.—Civil Buildings, Roads, and Services - - -	9	97,000	1,10,000	1,14,000	...	13,000
Total Civil Heads, Rs. -		1,33,16,000	1,31,73,000	1,29,94,000	1,68,000	25,000
Departmental Heads.						
For Details, see separate Estimates.						
XXV.—State Railways (Gross Earnings) -		22,87,000	20,25,000	21,90,000	2,62,000	...
XXXII.—Military Works - - -		3,000	3,000	5,000	...	...
XXXIII.—Civil Buildings, Roads, and Services		24,000	24,000	24,000	...	...
Total Departmental Heads, Rs. -		23,14,000	20,52,000	22,19,000	2,62,000	...
Total Revenue and Receipts, Rs. -		1,56,30,000	1,52,25,000	1,52,13,000	4,30,000	25,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 4,05,000.

PROVINCES.

ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE CENTRAL PROVINCES
1885 TO 31ST MARCH 1886.

Grants.	EXPENDITURE.	Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	Civil Heads.	Page	Rs.	Rs.	Rs.	Rs.	Rs.
1	Interest on Ordinary Debt - - -	10	3,000	3,000	9,000	...	...
2	Interest on other Obligations - -	10	23,000	23,000	20,000	...	...
3	Refunds and Drawbacks - - -	10	39,000	44,000	44,000	...	5,000
4	Assignments and Compensations - -	11	71,000	71,000	72,000	...	...
5	Land Revenue - - - - -	11	13,03,000	8,81,000	8,76,000	4,22,000	...
8	Stamps - - - - - -	13	34,000	33,000	38,000	1,000	...
9	Excise - - - - - -	13	69,000	66,000	61,000	3,000	...
12	Assessed Taxes - - - - -	14	1,000	1,000	1,000	...	...
13	Forest - - - - - -	14	5,40,000	5,20,000	5,50,000	20,000	..
14	Registration - - - - -	15	40,000	36,000	42,000	4,000	...
15	Post Office - - - - -	16	47,000	47,000	43,000	...	...
18	General Administration - - -	16	4,21,000	4,35,000	4,18,000	...	14,000
19	Law and Justice - - - -	18	12,73,000	11,75,000	13,41,000	98,000	...
20	Police - - - - - -	21	13,93,000	13,73,000	14,03,000	20,000	...
22	Education - - - - - -	23	6,73,000	5,98,000	6,11,000	75,000	...
23	Ecclesiastical - - - - -	25	44,000	43,000	42,000	1,000	...
24	Medical - - - - - -	26	3,35,000	3,14,000	3,03,000	21,000	...
25	Political - - - - - -	28	14,000	18,000	15,000	...	4,000
26	Scientific and other Minor Departments - - - - - -	29	1,35,000	1,19,000	1,24,000	16,000	...
27	Territorial and Political Pensions -	30	3,77,000	3,82,000	3,79,000	...	5,000
29	Superannuation Allowances and Pensions - - - - - -	30	1,42,000	1,44,000	1,48,000	...	2,000
30	Stationery and Printing - - -	31	1,43,000	1,39,000	1,51,000	4,000	...
31	Miscellaneous - - - - -	31	66,000	68,000	63,000	...	2,000
39	Charges in respect of Capital—Interest on Debt—Railways - - - -	32	3,94,000	3,70,000	3,69,000	24,000	...
46	Civil Buildings, Roads, and Services -	32	2,63,000	3,00,000	2,97,000	...	37,000
			78,43,000	72,03,000	74,20,000	7,09,000	69,000
	Add—Provincial and Local Surplus -		...	14,000	...	...	14,000
	Deduct—Provincial and Local Deficits -		*6,47,000*	...	*1,29,000*	...	6,47,000
	Total Civil Heads, Rs. -		71,96,000	72,17,000	72,91,000	7,09,000	7,30,000
	Departmental Heads.						
	For Details, see separate Estimates.						
33	Protective Works—Railways - - -		...	...	68,000	...	...
36	State Railways (Working Expenses) - -		13,55,000	12,95,000	11,90,000	60,000	...
40	State Railways—Capital Account - -		...	7,000	5,000	...	7,000
45	Military Works - - - - - -		1,50,000	1,44,000	1,44,000	6,000	...
46	Civil Buildings, Roads, and Services - -		18,94,000	15,03,000	14,79,000	3,91,000	...
	Total Departmental Heads, Rs. -		33,99,000	29,49,000	28,86,000	4,57,000	7,000
	Total Expenditure, Rs. -		1,05,95,000	1,01,66,000	1,01,77,000	11,66,000	7,37,000

Net Increase of Expenditure in 1885-86, Rupees 4,29,000.

The following is the estimated cost of collecting the under-mentioned Revenues:—

Land Revenue - 21·28 per cent. | Excise - - 2·816 per cent.
Stamps - - 2·556 ,,

CIVIL
BUDGET ESTIMATE
OF
REVENUE AND RECEIPTS
FOR THE YEAR
1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	60,86,000	60,92,000	60,72,000	61,63,810
Miscellaneous	37,000	30,000	50,000	29,166
Total Land Revenue, Rupees	61,23,000	61,22,000	61,22,000	61,92,976
Imperial	31,31,000	31,26,000	31,55,000	31,71,157
Provincial	29,92,000	29,96,000	29,67,000	30,21,819

II.—OPIUM.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Cost Price of Bengal Opium sold in Excise Department	2,20,000	2,20,000	2,20,000	2,18,511
Total Opium, Rupees	2,20,000	2,20,000	2,20,000	2,18,511

IV.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One Anna Stamps for Receipts and Cheques	22,000	21,000	21,000	22,835
Bills of Exchange or Hoondies	20,000	21,000	21,000	20,219
Other General Stamps	3,72,000	3,70,000	3,70,000	3,66,940
	4,14,000	4,12,000	4,12,000	4,09,994
Sale of Court-Fee Stamps—				
Court Fee Stamps	8,62,000	8,66,000	8,50,000	8,49,915
Stamps for Copies	38,000	36,000	36,000	34,795
	9,00,000	9,02,000	8,86,000	8,84,710
Sale of Plain Paper to be used with Court Fee Stamps	3,000	3,000	3,000	2,895
Duty on Impressing Documents	7,000	6,000	6,000	7,122
Fines and Penalties	5,000	6,000	6,000	5,589
Miscellaneous	1,000	1,000	1,000	426
Total Stamps, Rupees	13,30,000	13,30,000	13,14,000	13,10,736
Imperial	6,65,000	6,65,000	6,57,000	6,55,368
Provincial	6,65,000	6,65,000	6,57,000	6,55,368

REVENUE AND RECEIPTS—*continued.*

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES, AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—				
License Fees - - - -	7,06,000	7,44,000	6,06,000	6,49,208
Distillery Fees - - - -	5,25,000	5,10,000	4,87,000	5,26,010
Still-head Duty - - - -	2,84,000	2,70,000	2,70 000	2,79,124
Farm of Drugs - - - -	3,85,000	3,80,000	3,37,000	3,61,724
Rent of Toddy Trees - - -	33,000	32,000	34,000	34,494
Duty on Ganja - - - -	75,000	78,000	65,000	72,945
Duty on other Drugs - - -	1,000	1,000	1,000	890
	20,09,000	20,15,000	18,00,000	19,24,395
GAIN ON SALE PROCEEDS OF EXCISE OPIUM - -	4,29,000	4,23,000	4,23,000	4,29,138
FINES, CONFISCATIONS AND MISCELLANEOUS - -	12,000	12,000	3,000	2,902
Total Excise, Rupees -	24,50,000	24,50,000	22,26,000	23,56,435
IMPERIAL -	12,25,000	12,25,000	11,13,000	11,78,218
PROVINCIAL -	12,25,000	12,25,000	11,13,000	11,78,217

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
RATES AND CESSES ON LANDS—PROVINCIAL—				
Education Cess - - - -	3,000	1,13,000	1,13,000	1,36,352
District Post Cess - - - -	34,000	33,000	33,000	36,695
Additional Rates on Land - - -	1,27,000	1,28,000	1,28,000	1,28,007
TOTAL PROVINCIAL -	1,64,000	2,74,000	2,74,000	3,01,054
LOCAL.				
RATES AND CESSES ON LANDS—LOCAL—				
District P. W. Cess - - -	1,40,000	1,40,000	1,40,000	1,46,518
Patwari Cess - - - -	1,85,000	1,18,000	1,18,100	1,42,444
Education Cess - - - -	1,28,000	17,000	17,900	...
TOTAL LOCAL -	4,53,000	2,75,000	2,76,000	2,88,962
Total Provincial Rates, Rupees -	6,17,000	5,49,000	5,50,000	5,90,016

VIII.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE TAX (PANDHARI) { Imperial Share - -	1,22,000	1,26,000	1,26,000	1,27,367
LICENSE TAX (PANDHARI) { Provincial Share -	1,22,000	1,26,000	1,26,000	1,27,366
Total Assessed Taxes, Rupees -	2,44,000	2,52,000	2,52,000	2,54,733

REVENUE AND RECEIPTS —*continued.*

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—				
a. Timber	1,49,000	88,395	82,440	61,736
b. Firewood and Charcoal	930	3,990	1,060	1,344
c. Bamboos	6,790	5,120	6,020	3,743
e. Grass and other Minor Produce	16,700	16,030	14,240	13,513
	1,73,420	1,13,535	1,03,760	80,336
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	81,260	85,700	75,500	76,740
a. Timber	1,15,330	1,04,550	1,11,000	1,26,729
b. Firewood and Charcoal	87,190	83,990	91,000	83,968
c. Bamboos	82,900	76,335	80,340	79,663
d. Grazing and Fodder Grass	4,17,750	4,12,825	4,08,000	4,13,451
e. Other Minor Produce	98,800	1,00,288	1,00,000	93,489
	8,83,230	8,63,688	8,65,840	8,74,040
III.—CONFISCATED DRIFT AND WAIF WOOD	4,190	4,365	3,450	4,857
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT	10,100	10,000	10,000	11,822
V.—MISCELLANEOUS—				
a. Fines and Forfeitures	4,330	4,400	1,440	6,066
b. Refunds	130	150	50	276
c. Other Sources	14,600	13,862	15,460	17,372
	19,060	18,412	16,950	23,714
Total Forest, Rupees	10,90,000	10,10,000	10,00,000	9,94,769
IMPERIAL	5,45,000	5,05,000	5,00,000	4,97,385
PROVINCIAL	5,45,000	5,05,000	5,00,000	4,97,384

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS	39,000	39,000	39,000	38,395
FEES FOR COPIES OF REGISTERED DOCUMENTS	20,000	20,000	20,000	18,363
MISCELLANEOUS	11,000	11,000	11,000	11,742
Total Registration, Rupees	70,000	70,000	70,000	68,500
IMPERIAL	35,000	35,000	35,000	34,250
PROVINCIAL	35,000	35,000	35,000	34,250

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
TRIBUTES FROM VARIOUS PETTY STATES	1,36,000	1,36,000	1,36,000	1,61,820
Total Tributes, &c., Rupees	1,36,000	1,36,000	1,36,000	1,61,820

REVENUE AND RECEIPTS —*continued.*

XV.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	21,000	22,000	22,000	18,921
COURT FEES REALISED IN CASH - - - -	4,000	5,000	3,000	3,364
GENERAL FEES, FINES AND FORFEITURES—				
Magisterial Fines - - -	1,00,000	90,000	1,14,000	90,413
Other Items - - - -	7,000	6,000	6,000	5,773
	1,07,000	96,000	1,20,000	96,186
JAILS—				
Jail Manufactures - - -	2,11,000	2,20,000	2,50,000	2,20,154
School of Industry Manufactures - -	1,00,000	1,00,000	1,20,000	1,24,111
Hire of Convicts - - - -	2,000	2,000	2,000	1,232
Miscellaneous - - - -	1,000	1,000	1,000	1,955
	3,14,000	3,23,000	3,73,000	3,47,452
PLEADERSHIP EXAMINATION FEES - - -	...	...	...	224
MISCELLANEOUS FEES AND FINES - -	...	...	...	210
MISCELLANEOUS - - - -	4,000	4,000	4,000	4,296
Total Law and Justice, Rupees -	4,50,000	4,50,000	5,22,000	4,70,653

XVI.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO RAILWAYS - - -	27,000	27,000	27,000	53,527
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS - - - - -	30,000	15,000	2,000	345
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS - - -	8,000	8,000	8,500	7,355
CASH RECEIPTS UNDER THE ARMS ACT - -	100	100	100	...
SUPERANNUATION RECEIPTS - - -	900	900	900	606
MISCELLANEOUS - - - -	8,000	8,000	8,500	6,718
TOTAL PROVINCIAL -	74,000	59,000	47,000	68,551
LOCAL.				
FEES, FINES AND FORFEITURES—LOCAL - -	1,38,000	1,53,000	1,53,000	1,71,037
Total Police, Rupees -	2,12,000	2,12,000	2,00,000	2,39,588

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
FEES, GOVERNMENT SCHOOLS - - -	25,000	30,000	30,000	33,166
CONTRIBUTIONS - - - -	50,000	39,000	39,000	36,108
SALE PROCEEDS OF BOOKS - - -	36,000	36,000	36,000	34,296
MISCELLANEOUS - - - -	6,000	6,000	6,000	5,269
TOTAL PROVINCIAL -	1,17,000	1,11,000	1,11,000	1,08,839
LOCAL.				
SCHOOL FEES - - - -	3,500	...	...	...
CONTRIBUTIONS - - - -	3,500	1,000	6,000	...
MISCELLANEOUS - - - -	1,000	...	...	...
TOTAL LOCAL -	8,000	1,000	6,000	...
Total Education, Rupees -	1,25,000	1,12,000	1,17,000	1,08,839

REVENUE AND RECEIPTS —*continued.*

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
LUNATIC ASYLUM RECEIPTS - - -	3,000	2,500	2,000	2,277
CONTRIBUTIONS - - - -	1,000	1,500	1,000	480
MISCELLANEOUS - - - -	1,000	2,000	1,000	3,162
TOTAL PROVINCIAL -	5,000	6,000	4,000	5,919
LOCAL.				
MISCELLANEOUS - - - -	3,000	...	...	354
Total Medical, Rupees -	8,000	6,000	4,000	6,273

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS -	10,500	2,500	2,200	2,577
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES - - - -	2,500	2,000	2,000	2,990
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS	1,000	1,500	...	...
EMIGRATION FEES - - - -	500	500	500	961
MISCELLANEOUS - - - -	500	500	300	100
TOTAL PROVINCIAL -	15,000	7,000	5,000	6,628
LOCAL.				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS -	6,500	11,000	11,300	10,304
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES - - - -	...	600	600	866
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS	2,000	1,000	1,900	1,484
MISCELLANEOUS - - - -	500	400	200	852
TOTAL LOCAL -	9,000	13,000	14,000	13,506
Total Scientific, &c., Departments, Rupees -	24,000	20,000	19,000	20,134

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES - - - -	4,000	7,500	7,500	8,479
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS - - -	5,000	3,500	3,500	1,793
Total Interest, Rupees -	9,000	11,000	11,000	10,272

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs	Rs.	Rs.	Rs.
SUBSCRIPTIONS UNDER THE I.C. SERVICE F.P. REGULATIONS	1,000	1,000	1,000	604
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES -	5,000	5,000	3,000	5,493
MISCELLANEOUS - - - -	...	...	...	111
Total Receipts in aid of Superannuation, &c., Rupees - - -	6,000	6,000	4,000	6,208

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS - - -	500	500	500	489
SALES OF GAZETTES AND OTHER PUBLICATIONS -	1,500	2,500	1,500	1,602
OTHER PRESS RECEIPTS - - -	23,000	22,000	23,000	21,292
Total Stationery and Printing, Rupees -	25,000	25,000	25,000	23,383

REVENUE AND RECEIPTS —*continued.*

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
PREMIUM ON BILLS	600	600	600	563
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING	400	400	400	79
TOTAL IMPERIAL	1,000	1,000	1,000	642
PROVINCIAL.				
UNCLAIMED DEPOSITS	5,000	5,000	5,000	8,298
TREASURE TROVE	...	...	...	58
SALE OF OLD STORES AND MATERIALS	1,000	500	1,000	996
SALES OF LAND AND HOUSES, &c.	...	...	300	...
FEES OF GOVERNMENT AUDITS	...	...	...	10
RENTS	10,000	...	...	18
MISCELLANEOUS FEES, FINES, AND FORFEITURES	500	500	500	137
MISCELLANEOUS	3,500	2,000	3,200	2,182
TOTAL PROVINCIAL	20,000	8,000	10,000	11,699
LOCAL.				
SALE of OLD STORES AND MATERIALS	800	1,000	1,000	2,257
SALES OF LAND AND HOUSES, &c.—LOCAL—(District Fund)	2,400	2,500	2,000	9,630
CONTRIBUTIONS	10,000	14,000	14,000	14,344
RENTS—LOCAL—(District Fund)	37,800	45,000	50,000	50,348
RATES AND TAXES	7,000	7,000	7,000	7,467
MISCELLANEOUS FEES, FINES, AND FORFEITURES—LOCAL—(District Fund)	700	1,000	600	511
MISCELLANEOUS, LOCAL—(District Fund)	300	2,500	2,400	2,162
TOTAL LOCAL	59,000	73,000	77,000	86,719
Total Miscellaneous, Rupees	80,000	82,000	88,000	99,060

XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
IN CHARGE OF CIVIL OFFICERS— Tolls / Miscellaneous	35,000	40,000	44,000	40,898
TOTAL PROVINCIAL	35,000	40,000	44,000	40,898
LOCAL.				
IN CHARGE OF CIVIL OFFICERS— Tolls on Ferries, &c.	62,000	70,000	70,000	94,049
Total Civil Buildings, &c., Rupees	97,000	1,10,000	1,14,000	1,34,947

CIVIL
BUDGET ESTIMATE
OF
EXPENDITURE
FOR THE YEAR
1885-86.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes -	3,000	3,000	8,500	2,889
Commission on Stock Notes - - - -	...	...	500	208
Total 1, Interest on Ordinary Debt, Rupees -	3,000	3,000	9,000	3,097

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on District Savings Bank Deposits -	22,000	22,000	19,500	21,907
Interest on Deposits in State Railway Provident Institutions - - - - -	1,000	1,000	500	1,200
Total 2, Interest on other obligations, Rupees	23,000	23,000	20,000	23,107

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-80	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds - - - -	19,000	22,000	23,000	19,559
Provincial.				
Revenue Refunds—Provincial - - -	19,000	21,000	19,000	19,300
Local.				
Revenue Refunds—Local - - -	1,000	1,000	2,000	6,193
Total 3, Refunds and Drawbacks, Rupees -	39,000	44,000	44,000	45,052

EXPENDITURE—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
REVENUE REFUNDS—				
Divided Heads—Imperial Share—				
Land Revenue	9,000	9,000	13,500	10,285
Stamps	5,500	5,300	5,000	5,328
Excise	500	500	500	394
Assessed Taxes	3,000	5,000	3,500	3,073
Forest	800	1,000	300	355
Registration	200	200	200	124
	19,000	21,000	23,000	19,559
Lump Addition	...	1,000	...	...
Total Revenue Refunds—Imperial	19,000	22,000	23,000	19,559
REVENUE REFUNDS—PROVINCIAL—				
Divided Heads—Provincial Share—				
Land Revenue	8,800	8,800	9,800	9,962
Stamps	5,500	5,300	5,000	5,328
Excise	500	500	500	393
Assessed Taxes	3,000	5,000	3,000	3,074
Forest	800	1,000	300	355
Registration	200	200	200	124
	18,800	20,800	18,800	19,236
Provincial Heads—				
Provincial Rates	200	200	200	64
Total Revenue Refunds—Provincial	19,000	21,000	19,000	19,300

4.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
COMPENSATIONS—				
Exceeding Rs. 5,000 *per annum—*				
Compensation to Baba Bulwant Roy, Jubbulpore	10,000	10,000	10,000	10,000
Not exceeding Rs. 5,000 *per annum*	20,500	20,500	20,000	20,623
	30,500	30,500	30,000	30,623
MISCELLANEOUS	40,500	40,500	42,000	41,237
Total 4, Assignments and Compensations, Rupees	71,000	71,000	72,000	71,860

5.—LAND REVENUE.

	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
REVENUE SURVEYS	1,26,990	24,380	...	7,490
LAND SETTLEMENT CHARGES	55,010	7,620	...	...
TOTAL IMPERIAL	1,82,000	32,000	...	7,490
PROVINCIAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS,' &c., ESTABLISHMENTS—PROVINCIAL	7,35,000	6,82,000	7,17,000	6,46,234
REVENUE SURVEYS	1,23,010	23,620	23,000	7,256
LAND SETTLEMENT CHARGES	52,990	7,380	...	...
TOTAL PROVINCIAL	9,11,000	7,13,000	7,40,000	6,53,490
LOCAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS,' &c., ESTABLISHMENTS—LOCAL	2,10,000*	1,36,000*	1,36,000	...
Total 5, Land Revenue, Rupees	13,03,000	8,81,000	8,76,000	6,60,980

* In future accounts and estimates these charges should be shewn under "18 General Administration—General Establishment of Local Funds."

EXPENDITURE —*continued.*

5.—LAND REVENUE —*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Collectors' and Deputy Commissioners', &c., Establishments, Provincial.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
18	18	Deputy Commissioners: salaries varying from Rs. 1,000 to Rs. 1,833-5-4 each per mensem - - -	3,06,000	3,06,000	3,06,000	319,384
20	20	Assistant ditto: ditto from Rs. 500 to Rs. 800 each per mensem - -	1,43,640	70,000	1,44,200	58,385
33	33	Extra Assistant ditto ditto from Rs. 250 to Rs. 500 each per mensem - -	1,50,000	1,45,000	1,50,000	142,232
...		Probationer for Native Civil Service -	...	...	...	2,338
			5,99,640	5,21,000	6,00,200	5,22,339
		Deduct—Moiety of salaries provided under "Grant 19, Criminal Courts," page 19 - -	2,99,820	2,60,500	3,00,100	2,61,170
		TOTAL SALARIES -	2,99,820	2,60,500	3,00,100	2,61,169
		Establishment.				
		Chief Office Establishment—				
327	327	Clerks, English Branch - -	46,902	48,000	46,890	47,010
		Servants, ditto - -				
117	117	Vernacular Branch - -	50,484	50,000	50,124	47,945
		Temporary Establishment - -	385	5,000	500	907
			97,771	1,03,000	97,514	95,862
		Tehsildars and Establishments—				
1,095	1,113	Tehsildars and Naib Tehsildars -	3,16,024	2,66,000	2,96,488	2,39,109
		Clerks - - - -				
		Servants - - -				
		Total Salaries and Establishments -	7,13,615	6,29,500	6,94,102	5,96,140
		DEDUCT—Probable Savings -	30,615	...	30,102	...
		Contingencies.	6,83,000	6,29,500	6,64,000	5,96,140
		Charges for Remittance of Treasure within the Districts - - - - -	1,500	1,500	1,500	1,623
		Purchase and Repair of Furniture - -	2,500	2,200	2,200	1,632
		Ditto of Tents - -	1,500	1,500	800	3,758
		Carriage of Tents - - -	6,000	7,000	7,000	5,373
		Petty Construction and Repairs - -	1,500	1,600	1,600	1,050
		Rents, Rates, and Taxes - - -	900	1,000	1,000	910
		Office Expenses and Miscellaneous - -	14,500	15,000	15,400	16,037
		Travelling Expenses.	28,400	29,800	29,500	30,283
		Travelling and Tentage Allowances of Officers -	12,000	11,200	11,500	9,541
		Ditto Allowances of Establishments -	1,600	1,500	2,000	1,153
		Postage Charges.	13,600	12,700	13,500	10,694
		Purchase of Service Postage Stamps - -	10,000	10,000	10,000	9,017
		Total Collectors' and Deputy Commissioners', &c., Establishments, Provincial, Rupees - - - -	7,35,000	6,82,000	7,17,000	6,46,234
		LOCAL.				
		Collectors' and Deputy Commissioners', &c., Establishments, Local.				
		Establishment.				
		Putwari Establishment - - -	1,78,000	1,26,400	1,26,400	...
		District Fund Establishment - - -	5,160	5,160	5,160	...
		Contingencies.	1,83,160	1,31,560	1,31,560	...
		Putwari Contingencies - - -	27,700	4,440	5,000	...
			2,10,860	1,36,000	1,36,560	...
		Lump Reduction -	860	...	560	...
		Total Collectors' and Deputy Commissioners', &c., Establishments, Local, Rupees	2,10,000	1,36,000	1,36,000	...
		Revenue Survey.				
		Survey Charges and Cost of Cadastral Maps -	50,764	41,253	23,000	14,746
		Lump Addition -	1,99,236	6,747	..	...
			2,50,000	48,000	23,000	14,746
		IMPERIAL -	1,26,990	24,380	...	7,490
		PROVINCIAL -	1,23,010	23,620	23,000	7,256

EXPENDITURE—*continued.*

8.—STAMPS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		CHARGES FOR THE SALE OF GENERAL STAMPS.				
4	6	Paid Stamp Vendors - -	2,520	2,400	2,160	2,160
		Discount on Sale of Stamps - - -	13,840	13,600	13,662	13,618
		Contingencies and Miscellaneous - -	1,930	1,300	1,978	1,089
			18,290	17,300	17,800	16,867
		CHARGES ON SALE OF COURT-FEES STAMPS -	...	...	...	168
		STAMP PAPER SUPPLIED FROM CENTRAL STORES -	15,710	15,700	20,200	23,418
		Total 8, Stamps, Rupees -	34,000	33,000	38,000	40,453
		IMPERIAL -	17,000	17,000	19,000	20.227
		PROVINCIAL -	17,000	16,000	19,000	20,226

9.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS - -	51,290	48,000	43,000	39,785
SUPERINTENDENT OF STAMPS AND EXCISE -	17,710	18,000	18,000	18,358
Total 9, Excise, Rupees -	69,000	66,000	61,000	58,143
IMPERIAL -	35,000	33,000	31,000	29,071
PROVINCIAL -	34,000	33,000	30,000	29,072

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.				
		Establishments.				
87	88	District Establishments - -	31,584	31,000	31,020	29.863
1	1	Cantonment Establishment - -	300	300	360	350
		Temporary Establishment - -	180	200	180	30
			32,064	31,500	31,560	30,243
		Contingencies.				
		Conveyance of Opium - - -	2,284	2,300	2,336	2,459
		Petty Construction and Repairs - -	9,049	6,000	6,500	5,848
		Office Rents - - - -	144	100	144	152
		Miscellaneous - - - -	1,139	3,000	2,300	1,038
		Rewards - - - -	6,500	5,000	...	...
			19,116	16,400	11,280	9,497
		Travelling Expenses.				
		Travelling Allowance of Establishment -	110	100	160	45
		Total Collectors', &c., Establishments, Rupees-	51,290	48,000	43,000	39,785

EXPENDITURE —*continued.*

9.—EXCISE —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Superintendent of Stamps and Excise.				
		Salary.				
1	1	Superintendent - - -	14,400	14,400	14,400	16,679
		Establishment.				
15	15	Clerks - - - -	7,464	7,464	7,464	7,729
		Servants - - -				
		Temporary Establishments - -				
			21,864	21,864	21,864	24,408
		DEDUCT—One-third chargeable to Registration -	7,288	7,288	7,288	8,136
			14,576	14,576	14,576	16,272
		Contingent Charges.				
		Office Rent - - - -	400	500	400	316
		Office Expenses and Miscellaneous - -	790	800	850	674
		Travelling Expenses.				
		Travelling Allowance of Officers - -	1,110	1,500	1,367	643
		Ditto of Establishments - -	500	300	273	155
		Postage Charges.				
		Purchase of Service Postage Stamps - -	334	324	334	298
		Total Superintendent of Stamps and Excise, Rupees - - - -	17,710	18,000	18,000	18,358

12.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF LICENSE TAX { IMPERIAL SHARE -	...	...	1,000*	224
PROVINCIAL SHARE -	1,000*	1,000*	...	225
Total 12, Assessed Taxes, Rupees -	1,000	1,000	1,000	449

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS - - -	3,28,000	3,35,400	3,54,240	2,56,541
B.—ESTABLISHMENTS - - - -	2,12,000	1,84,600	1,95,760	1,78,806
Total 13, Forest, Rupees -	5,40,000	5,20,000	5,50,000	4,35,347
IMPERIAL - -	2,70,000	2,60,000	2,75,000	2,17,674
PROVINCIAL - -	2,70,000	2,60,000	2,75,000	2,17,673

* In the accounts half should be debited to Imperial and half to Provincial revenues according to the terms of the contract.

EXPENDITURE —*continued.*

13.—FOREST —*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.				
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY - -	54,010	43,610	44,900	45,827
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS - -	1,83,770	1,61,177	1,73,100	1,63,976
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT -	4,530	530	250	251
VI.—LIVE AND DEAD STOCK - - -	12,380	15,770	14,360	7,740
VII.—COMMUNICATIONS AND BUILDINGS - -	21,720	13,470	12,800	4,694
VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS - - - - -	47,350	96,418	1,04,880	30,791
IX.—MISCELLANEOUS - - - -	4,240	4,425	3,950	3,262
Total A.—Conservancy and Works, Rupees -	3,28,000	3,35,400	3,54,240	2,56,541
B.—Establishments.				
I.—SALARIES—				
a. Conservators - - - -	16,500	12,500	14,500	13,677
b. Superior Officers - - -	99,300	87,020	91,000	89,586
c. Subordinate Forest and Depôt Establishments -	46,220	41,400	46,000	38,467
d. Office Establishments - - -	11,930	10,600	10,040	10,520
	1,73,950	1,51,520	1,61,540	1,52,250
II.—TRAVELLING ALLOWANCES—				
a. Conservators - - - -	2,000	1,800	1,800	1,297
b. Superior Officers - - -	18,000	14,500	16,000	12,056
c. Subordinate Forest and Depôt Establishments -	1,000	640	860	1,154
d. Office Establishments - - -	1,500	1,500	1,500	802
	22,500	18,440	20,160	15,309
III.—CONTINGENCIES—				
a. Stationery - - - -	500	400	400	151
b. Carriage of Tents and Records - -	6,250	5,930	5,600	3,970
c. Rents, Rates, and Taxes - - -	2,100	2,150	2,060	1,970
d. Official Postage - - -	3,200	3,000	3,000	2,544
e. Sundries - - - -	3,500	3,160	3,000	2,612
	15,550	14,640	14,060	11,247
Total B.—Establishments, Rupees -	2,12,000	1,84,600	1,95,760	1,78,806

14.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - -	13,400	13,400	10,200	10,412
DISTRICT CHARGES - - - -	26,600	22,600	31,800	19,407
Total 14, Registration, Rupees -	40,000	36,000	42,000	29,819
IMPERIAL -	20,000	18,000	21,000	14,910
PROVINCIAL -	20,000	18,000	21,000	14,909

EXPENDITURE —*continued.*

REGISTRATION —*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Inspector-General of Registration -	4,800	4,800	4,800	5,560
		Establishment.				
	1	Inspector - - - -	2,460	2,340	...	...
18	19	Clerks - - - - / Servants - - - -	3,916	3,844	3,844	3,800
		Contingent Charges.				
		Travelling Allowances - - -	1,500	1,500	700	408
		Service Postage Stamps - - -	150	200	200	149
		Rents - - - -	200	300	200	158
		Office Expenses and Miscellaneous - -	374	416	456	337
			2,224	2,416	1,556	1,052
		Total Superintendence, Rupees -	13,400	13,400	10,200	10,412
Numbers. 1884-85.	**Numbers. 1885-86.**					
		District Charges.				
		Salary.				
1	1	Sub-Registrar - - -	900	900	2,340	...
14	6	Special Sub-Registrars - -	2,160	1,200	6,780	1,080
		Commission to Sub-Registrars -	8,502	7,000	8,324	6,417
			11,562	9,100	17,444	7,497
		Establishment.				
72	71	Clerks - - - - / Servants - - - -	13,416	12,000	12,792	11,092
		Contingent Charges.				
		Travelling Allowances - - -	350	500	500	209
		Service Postage Stamps - - -	272	200	264	183
		Office Expenses and Miscellaneous - -	1,000	800	800	426
			1,622	1,500	1,564	818
		Total, District Charges, Rupees -	26,600	22,600	31,800	19,407

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DISTRICT POST ESTABLISHMENTS - - -	47,000	47,000	43,000	45,075
Total 15, Post Office, Rupees -	47,000	47,000	43,000	45,075

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
LEGISLATIVE COUNCIL - - - -	...	...	...	1,084
CIVIL OFFICE OF ACCOUNT AND AUDIT - -	59,400	60,400	59,300	57,457
CURRENCY DEPARTMENT - - -	600	600	700	552
TOTAL IMPERIAL -	60,000	61,000	60,000	59,093
PROVINCIAL.				
SALARY OF CHIEF COMMISSIONER - -	48,000	51,000	48,000	49,667
STAFF AND HOUSEHOLD OF CHIEF COMMISSIONER -	6,000	6,000	6,000	6,000
TOUR EXPENSES - - - -	14,000	14,000	14,000	19,361
CIVIL SECRETARIAT - - - -	83,000	82,500	83 000	81,845
COMMISSIONERS - - - -	1,95,000	2,06,400	1,93,000	1,89,936
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES -	13,000	12,000	11,900	11,605
RENTS, RATES, AND TAXES - - -	...	100	100	24
TOTAL PROVINCIAL -	3,59,000	3,72,000	3,56,000	3,58,438
LOCAL.				
LOCAL FUND ESTABLISHMENT IN PROVINCIAL OFFICES -	2,000	2,000	2,000	2,400
GENERAL ESTABLISHMENT OF LOCAL FUNDS* -	...	...	...	1,23,810
Total 18, General Administration, Rupees -	4,21,000	4,35,000	4,18,000	5,43,741

* *Vide* Note at foot of page 11.

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL. **Civil Office of Account and Audit.**	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Comptroller - - -	14,950	16,368	14,350	13,750
1	...	Assistant Comptroller - - -	...	...	...	880
...	1	Chief Superintendent - - -	5,592	4,931	5,460	4,098
			20,542	21,299	19,810	18,728
		Establishment.				
44	44	Superintendents and Clerks - - / Servants - - -	36,624	36,900	37,234	36,777
		Contingencies.				
		Office Expenses and Contingencies - -	1,300	1,300	1,356	998
		Travelling Expenses.				
		Travelling Allowances - - -	200	200	200	152
		Postage Charges.				
		Purchase of Service Postage Stamps - -	734	701	700	802
			38,858	39,101	39,490	38,729
		Total, Civil Office of Account and Audit, Rupees	59,400	60,400	59,300	57,457
		Currency Department.				
		Establishment.				
		Clerks - - - - - / Servants - - - -	504	500	500	504
		Contingencies.				
		Remittance charges - - -	...	...	50	...
		Miscellaneous - - - -	96	100	150	48
			96	100	200	48
		Total Currency Department, Rupees -	600	600	700	552
		PROVINCIAL.				
		Tour Expenses.				
		Travelling Expenses of Chief Commissioner -	3,500	3,500	3,500	2,680
		Temporary Tour Khalasies - - -	1,800	1,800	1,800	1,335
		Purchase and Repair of Tents and Camp Furniture - / Contingencies and Miscellaneous - - -	8,700	8,700	8,700	8,930 / 6,416
		Total Tour Expenses, Rupees -	14,000	14,000	14,000	19,361
		Civil Secretariat.				
		Salaries.				
1	1	Secretary - - -	24,000	23,397	24,000	25,545
1	1	Assistant Secretary - - -	9,600	7,688	9,600	7,761
			33,600	31,085	33,600	33,306
		Establishment.				
55	55	Clerks - - - - / Servants - - - -	38,340	38,000	38,100	38,554
		Temporary Establishment - -	...	...	...	12
			38,340	38,000	38,100	38,566
		Contingent Charges.				
		Section-writing - - - -	1,000	600	1,000	183
		Purchase of Books and Periodicals - -	1,000	1,000	1,000	1,242
		Office Expenses and Miscellaneous - -	6,500	6,815	7,000	4,023
			8,500	8,415	9,000	5,448
		Travelling Expenses.				
		Travelling Allowance of Officers - - - / Travelling Allowance of Establishment - -	3,000	2,500	3,000	2,393
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,000	2,500	2,000	2,132
			85,440	82,500	85,700	81,845
		DEDUCT—Probable Savings -	2,440	...	2,700	...
		Total, Civil Secretariat, Rupees -	83,000	82,500	83,000	81,845

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Commissioners.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
4	4	Commissioners - - -	1,32,000	1,40,000	1,30,000	1,27,615
		Establishment.				
78	80	Clerks - - - - } Servants - - - - }	50,460	51,000	49,620	49,021
		Temporary Establishment - -	...	...	...	53
			50,460	51,000	49,620	49,074
		Contingencies.				
		Purchase and Repair of Furniture - -	860	800	890	177
		Ditto of Tents - -	275	300	340	285
		Office Rent - - - -	1,440	1,400	1,440	1,440
		Office Expenses and Miscellaneous - -	6,683	7,600	7,600	6,168
			9,258	10,100	10,270	8,070
		Travelling Expenses.				
		Travelling Allowances of Officers - - } Ditto of Establishments - }	3,000	2,800	2,880	2,935
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,640	2,500	2,595	2,242
			1,97,358	2,06,400	1,95,365	1,89,936
		DEDUCT—Probable Savings -	2,358	...	2,365	...
		Total Commissioners, Rupees -	1,95,000	2,06,400	1,93,000	1,89,936

19.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
JUDICIAL COMMISSIONER - - -	65,000	63,000	64,000	57,742
CIVIL AND SESSIONS COURTS - - -	41,000	13,500	29,300	20,154
COURTS OF SMALL CAUSES - - -	38,000	40,000	37,500	35,413
CRIMINAL COURTS - - - -	6,00,000	5,80,500	6,00,000	5,79,563
JAILS - - - - -	5,10,000	4,59,000	5,91,200	4,75,734
PLEADERSHIP EXAMINATION CHARGES - -	...		...	6
REFUNDS - - - - -	19,000	19,000	19,000	18,720
Total 19, Law and Justice, Rupees -	12,73,000	11,75,000	13,41,000	11,87,332

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Judicial Commissioner.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Judicial Commissioner - -	38,000	33,600	38,000	33,466
1	1	Registrar- - - -	9,600	11,400	9,600	9,265
			47,600	45,000	47,600	42,731
		Establishment.				
20	22	Clerks - - - - } Servants - - - - }	13,110	12,000	12,030	11,368
		Contingencies.				
		Carriage of Tents - - -	1,137	1,200	1,224	609
		Miscellaneous - - -	2,150	2,500	2,550	1,187
		Travelling Expenses.				
		Travelling Allowances of Officers - -	...	200	...	256
		Travelling Allowances of Establishment -	1,000	1,000	1,000	668
		Postage Charges.				
		Purchase of Service Postage Stamps - -	1,100	1,100	1,100	923
			66,097	63,000	65,504	57,742
		DEDUCT—Probable Savings -	1,097	...	1,504	...
		Total Judicial Commissioner, Rupees -	65,000	63,000	64,000	57,742

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Civil and Sessions Courts.	Rs.	Rs.	Rs.	Rs.
1	...	Joint, Additional, or Assistant Judge -	...	12,065	26,400	16,960
	13	Judicial Extra Asst. Commrs. and Munsiffs	35,000	...	...	...
		Establishment.	35,000	12,065	26,400	16,960
8		Clerks - - - - / Servants - - - -	5,000	869	1,968	2,389
		Contingent Charges.				
		Service Postage Stamps - - -	700	100	700	150
		Office Expenses and Miscellaneous - -	300	466	232	655
			1,000	566	932	805
		Total Civil and Sessions Courts, Rupees -	41,000	13,500	29,300	20,154
		Courts of Small Causes.				
		Salaries.				
2	2	Judges - - - -	21,600	24,000	21,600	19,422
		Establishments.				
23	25	Clerks - - - - / Servants - - -	9,066	8,600	8,586	8,517
		Process-Servers' Establishment -	6,115	6,000	6,050	5,917
			15,181	14,600	14,636	14,434
		Contingencies.				
		Office Rents, Rates, and Taxes - -	720	720	720	720
		Miscellaneous - - - -	555	540	632	716
			1,275	1,260	1,352	1,436
		Postage Charges.				
		Purchase of Service Postage Stamps - -	150	140	140	121
			38,206	40,000	37,728	35,413
		DEDUCT—Probable Savings -	206	...	228	...
		Total Courts of Small Causes, Rupees -	38,000	40,000	37,500	35,413
		Criminal Courts.				
		Salaries.				
		Moiety of the Salaries of Deputy Commissioners and others, as particularised under Grant 5, "Deputy Commissioners," page 12 - - - -	2,99,820	2,60,500	3,00,100	2,61,170
4	4	Cantonment Magistrates - -	31,200	27,000	31,200	29,904
			3,31,020	2,87,500	3,31,300	2,91,074
		Establishments.				
644	648	Clerks - - - - / Servants- - -	1,71,354	1,73,500	1,70,502	1,71,000
618	619	Process-Servers' Establishment -	64,559	58,000	63,304	57,809
		Temporary Establishment - -	...	...	...	10
			2,35,913	2,31,500	2,33,806	2,28,819
		Contingent Charges.				
		Diet Money to Indigent Witnesses and Prisoners -	18,950	18,000	18,750	17,581
		Purchase and Repair of Furniture - -	2,700	2,000	2,273	1,639
		Ditto of Tents - -	1,550	1,000	847	3,751
		Carriage of Tents - - - -	6,000	7,000	7,004	5,373
		Rent of Offices for Cantonment Magistrates, &c. -	1,572	1,500	1,572	1,644
		Office Expenses and Miscellaneous - -	7,923	7,000	7,838	7,446
			38,695	36,500	38,284	37,434
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers -	12,000	11,000	11,300	9,540
		Travelling Allowances of Establishments -	4,064	4,000	4,040	2,829
			16,064	15,000	15,340	12,369
		Postage Charges.				
		Purchase of Service Postage Stamps - -	10,223	9,000	11,038	9,157
		Service Stamps for Service of processes - -	1,535	1,000	...	710
			6,33,450	5,80,500	6,29,768	5,79,563
		DEDUCT—Probable Savings -	33,450	...	29,768	...
		Total Criminal Courts, Rupees -	6,00,000	5,80,500	6,00,000	579,563

EXPENDITURE —*continued.*

19.—LAW AND JUSTICE —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Jails.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		CENTRAL JAILS.				
		Salaries.				
3	3	Superintendents and Officers in Medical Charge - - -	13,350	12,000	12,750	12,290
6	6	Native Doctors - - -	1,740	1,700	1,740	1,825
59	61	Jailors - - - Clerks and Office Servants - - Warders, Guards, &c. - -	18,336	17,000	17,640	17,846
83	83	Extra and Temporary Guards - -	6,408	6,300	6,408	7,135
			26,484	25,000	25,788	26,806
		Contingent Charges.				
		Travelling Allowances - - -	400	300	300	326
		Service Postage Labels - - -	400	400	400	316
		Office Expenses and Miscellaneous - -	350	600	400	846
			1,150	1,300	1,100	1,488
		Supplies and Services.				
		Rations - - - -	51,700	43,100	55,300	49,980
		Hospital Expenses - - -	2,700	3,400	4,900	5,707
		Clothing and Bedding - - -	10,200	9,000	9,000	10,138
		Money Payments to Convicts - -	600	800	650	570
		Moving Prisoners - - -	250	400	1,500	1,728
		Miscellaneous - - - -	14,966	11,000	12,012	10,269
		Charges for transportation of Convicts - -	1,000	500	...	107
			81,416	68,200	83,362	78,499
		TOTAL CENTRAL JAILS -	1,22,400	1,06,500	1,23,000	1,19,083
		DISTRICT JAILS.				
		Establishment.				
		Allowance to Superintendents - -	9,300	9,300	9,300	9,232
		Native Doctors - - - -	2,112	2,200	2,112	2,042
		Jailors and Turnkeys - - - Warders, Clerks and Servants - -	14,232	14,000	14,232	13,711
		Extra and Temporary Establishment - -	8,568	8,500	8,556	8,222
			34,212	34,000	34,200	33,207
		Supplies and Services.				
		Rations - - - - -	24,050	16,000	24,450	18,083
		Clothing and Bedding - - -	5,250	4,000	5,540	3,247
		Hospital Charges - - - -	950	1,000	1,410	1,373
		Moving Prisoners - - - -	1,340	900	1,210	786
		Money Payments to Convicts - -	440	300	440	277
		Miscellaneous - - - -	5,760	5,400	5,412	5,903
			37,790	27,600	38,462	29,669
		Contingent Charges.				
		Stipends to Medical Pupils - - -	...	...	...	5
		Miscellaneous - - - -	698	800	838	549
		TOTAL DISTRICT JAILS -	72,700	62,400	73,500	63,430
		LOCK-UPS.				
		Establishments - - - -	432	432	432	105
		Dieting and Moving Under-trial Prisoners -	7,098	5,000	7,348	5,057
		Miscellaneous - - - -	670	768	820	1,270
		TOTAL LOCK-UPS -	8,200	6,200	8,600	6,432
		Carried over -	203,300	1,75,100	2,05,100	1,88,945

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate 1884-85.	Accounts, 1883-84.
		Jails—continued.	Rs.	Rs.	Rs.	Rs.
		Brought forward -	203,300	1,75,100	2,05,100	1,88,945
		SCHOOL OF INDUSTRY. *Salaries.*				
1	1	Superintendent - - -	12,000	12,000	12,000	12,414
1	1	Officer in Medical Charge - -	600	600	600	600
			12,600	12,600	12,600	13,014
		Establishment.				
8	8	Overseers, Clerks and Servants - -	2,940	2,892	2,892	2,879
2	2	Hospital Establishment - -	360	500	360	408
			3,300	3,392	3,252	3,287
		Supplies and Services.				
		Rations - - - -	9,900	8,200	10,673	9,213
		Clothing and Bedding - - -	400	300	400	585
		Miscellaneous - - - -	200	108	175	180
			10,500	8,608	11,248	9,978
		TOTAL SCHOOL OF INDUSTRY -	26,400	24,600	27,100	26,279
		JAIL MANUFACTURES.				
		Central Jails and District Jails—				
		Establishment - - - -	1,344	1,300	1,768	1,342
		Raw Materials - - - -	1,58,500	1,38,000	2,03,600	1,49,367
		Commission - - - -	8,300	7,000	8,400	7,949
		Miscellaneous - - - -	8,156	8,000	9,232	9,670
			1,76,300	1,54,300	2,23,000	1,68,328
		School of Industry—				
		Establishment - - - -	13,000	13,000	15,000	12,257
		Raw Materials - - - -	90,000	90,000	1,20,000	77,419
		Miscellaneous - - - -	1,000	2,000	1,000	2,506
			1,04,000	1,05,000	1,36,000	92,182
		TOTAL JAIL MANUFACTURES -	2,80,300	2,59,300	3,59,000	2,60,510
		Total Jails, Rupees -	5,10,000	4,59,000	5,91,200	4,75,734

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATE RAILWAY POLICE - - -	2,000	2,000	...	2,018
PROVINCIAL.				
SUPERINTENDENCE - - -	37,500	37,900	37,400	43,755
DISTRICT EXECUTIVE FORCE - - -	12,55,000	12,36,500	12,60,700	12,34,341
RAILWAY POLICE - - -	32,000	30,600	31,500	29,672
STATE RAILWAY POLICE - - -	13,900	13,500	14,800	12,328
REFUNDS - - - - -	1,600	1,500	1,600	586
TOTAL PROVINCIAL -	13,40,000	13,20,000	13,46,000	13,20,682
LOCAL.				
COLLECTION OF CATTLE TRESPASS FINES - -	50,000	50,000	57,000	47,836
REFUNDS - - - - -	1,000	1,000	...	343
TOTAL LOCAL -	51,000	51,000	57,000	48,179
Total 20, Police, Rupees -	13,93,000	13,73,000	14,03,000	13,70,879

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Superintendence.				
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General - - -	21,600	21,600	21,600	27,419
		Establishment.				
15	15	Clerks - - - - / Servants - - - -	10,692	10,692	10,692	10,677
		Contingent Charges.				
		Travelling Expenses and Allowances - -	2,500	2,500	2,000	2,265
		Service Postage Stamps - - -	750	700	700	705
		Office Expenses and Miscellaneous - -	1,958	2,408	2,408	2,689
			5,208	5,608	5,108	5,659
		Total Superintendence, Rupees -	37,500	37,900	37,400	43,755
		District Executive Force.				
		Salaries.				
20	29	District Superintendents - - / Assistant Superintendents - -	178,884	1,74,000	1,54,284	1,52,150
		Police Force.				
268	249	Inspectors - - - / Chief Constables - - -	176,340	1,65,000	1,67,040	1,62,076
7,795	7,799	Head Constables - - - / Constables - - -	649,118	6,21,000	6,57,372	6,23,234
7	7	European Constables - -	5,040	5,000	5,040	4,273
191	191	Mounted Constables - -	50,694	50,000	51,408	50,042
36	36	Drill Instructors and Schoolmasters -	3,240	3,000	3,240	3,151
	...	Extra Police for Guards - -	4,000	4,800	4,000	4,828
92	94	Excise Police - - -	7,038	7,000	7,032	7,021
			895,470	8,55,800	8,95,132	8,54,625
		Establishment.				
70	70	Hospital Establishment - -	9,132	9,000	9,132	8,315
90	73	Clerks - - - / Servants - - -	24,900	24,400	24,660	24,255
90	86	Boy Orderlies - - -	3,102	3,000	3,240	3,039
		Temporary Establishment - -	...	...	...	15
		Garden Establishment - - - -	100	100	...	108
			37,234	36,500	37,032	35,732
		Supplies and Services.				
		Purchase and Repair of Furniture - -	1,840	1,000	1,150	595
		Clothing - - - -	48,468	48,000	48,462	51,466
		Clothing for Excise Police - - -	564	500	552	...
		Arms and Accoutrements (including Ordnance Stores) - - - -	10,000	10,000	8,000	30,616
		Purchase and Repair of Tents - -	1,770	2,000	840	3,195
		Oil for lighting Station Houses - -	6,713	6,700	6,719	6,202
		Petty Construction and Repairs - -	40,000	40,000	40,000	38,823
		Rewards to Informers - - -	2,680	3,000	4,100	1,765
			1,12,035	1,11,200	1,09,823	1,32,662
		Contingent Charges.				
		Tour Charges - - - -	6,180	6,000	6,310	6,126
		House Rent - - - -	987	1,000	716	625
		Travelling Allowances and Expenses - -	33,400	33,000	31,200	34,164
		Service Postage Stamps - - -	7,520	7,000	7,000	7,589
		Office Expenses and Miscellaneous - -	13,852	12,000	10,017	10,668
			61,939	59,000	55,243	59,172
			12,85,562	12,36,500	12,51,514	12,34,341
		Lump addition - - - - - -	...	...	40,000	...
			12,85,562	12,36,500	12,91,514	12,34,341
		DEDUCT—Probable Savings -	30,562	...	30,814	...
		Total District Executive Force, Rupees -	12,55,000	12,36,500	12,60,700	12,34,341

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Railway Police.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
6	6	Superintendents - -	3,600	3,600	3,600	3,577
3	3	Inspectors and Chief Constables -	7,740	7,700	7,740	7,135
134	140	Head Constables and Constables -	13,830	13,500	13,332	13,104
5	5	European Constables - -	5,520	5,200	5,520	5,434
			30,690	30,000	30,192	29,250
		Supplies.				
		Clothing - -	1,210	500	1,184	340
		Petty Construction and Repairs - -	...	...	...	40
			1,210	500	1,184	380
		Contingencies.				
		Miscellaneous - - - -	100	100	124	42
		Total Railway Police, Rupees -	32,000	30,600	31,500	29,672
		State Railway Police.				
1	1	Inspector - - - -	1,860	1,860	1,860	1,870
122	115	Head Constables and Constables -	11,350	11,000	12,236	10,427
		European Constables - -	...	...	...	31
		Clothing - - -	690	640	704	...
		Total State Railway Police, Rupees -	13,900	13,500	14,800	12,328

22.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
DIRECTION - - - -	27,900	26,500	27,500	24,205
INSPECTION - - - -	90,800	80,700	83,900	80,231
GOVERNMENT COLLEGES - - -	11,200	...	...	...
GOVERNMENT SCHOOLS - - -	1,48,000	2,77,000	2,77,200	2,89,677
NORMAL SCHOOLS - - - -	29,600	26,400	30,900	26,709
TECHNICAL SCHOOLS - - - -	...	...	600	240
SCHOLARSHIPS - - - -	22,000	28,000	26,400	28,609
PRIZES - - - -	2,200	4,600	4,700	5,303
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE -	1,400	1,400	1,400	529
GOVERNMENT BOOK DEPÔT - - -	35,300	35,300	35,400	39,892
GRANTS-IN-AID - - - -	44,300	44,300	45,300	34,835
PAYMENTS BY RESULTS - - -	32,600	20,000	20,000	21,185
MISCELLANEOUS - - - -	28,000	28,600	29,300	25,768
REFUNDS - - - -	700	200	400	646
TOTAL PROVINCIAL -	4,74,000	5,73,000	5,83,000	5,77,829
LOCAL.				
INSPECTION - - - - -	...	...	2,700	...
GOVERNMENT SCHOOLS - - - -	1,49,650	17,000	17,100	...
SCHOLARSHIPS - - - -	6,180	1,500	1,600	...
PRIZES - - - - -	2,960	200	200	...
GRANTS-IN-AID - - - -	...	3,400	3,400	1,883
MISCELLANEOUS - - - -	40,210	2,900	3,000	525
TOTAL LOCAL -	1,99,000	25,000	28,000	2,408
Total 22, Education, Rupees -	6,73,000	5,98,000	6,11,000	5,80,237

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Direction.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Inspector-General of Education -	18,000	17,000	18,000	15,100
		Establishment.				
14	16	Clerks - - - - } Servants - - - - }	6,038	5,600	5,646	5,670
		Contingent Charges.				
		Travelling and Tentage Allowances - -	1,610	1,500	1,500	1,172
		Service Postage Stamps - - -	1,400	1,400	1,400	1,209
		Office Expenses and Miscellaneous - -	852	1,000	954	1,054
			3,862	3,900	3,854	3,435
		Total Direction, Rupees -	27,900	26,500	27,500	24,205

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Inspection.				
		Salaries.				
22	22	Inspectors - - -	59,520	53,000	54,360	50,221
		Assistant Inspectors - - -				
		Deputy Inspectors - - -				
		Sub-Deputy Inspectors - -				
		Establishment.				
61	64	Clerks - - - -	11,499	11,000	11,355	10,853
		Servants - - - -				
		Contingent Charges.				
		Travelling Allowances - - -	13,260	12,000	12,626	12,789
		Office Rent - - -	1,200	1,200	1,200	1,212
		Service Postage Stamps - - -	2,565	2,000	2,459	2,053
		Office Expenses and Miscellaneous - -	2,756	1,500	1,900	3,103
			19,781	16,700	18,185	19,157
		Total Inspection, Rupees -	90,800	80,700	83,900	80,231
		Government Colleges.				
	1	Principal - - - -	3,000	...	...	...
	4	Professors and Assistant Professors -	5,850	...	...	...
	5	Masters and Assistants - -	1,530	...	...	...
	7	Clerks and Servants - -	365	...	...	...
		Contingencies - - -	455	...	...	...
		Total Government Colleges, Rupees -	11,200	...	...	...
		Government Schools.				
		HIGH AND MIDDLE.				
740	582	Head Masters, Masters, Teachers & others	1,24,594	1,48,000	1,48,127	1,47,274
		Servants - - -				
		Contingencies - - - -	10,909	10,000	10,444	11,569
		Travelling Allowances - - -				
		Maps and Books - - - -				
			1,35,503	1,58,000	1,58,571	1,58,843
		Low.				
1,254	118	Masters - - -	10,997	1,14,000	1,13,550	1,22,608
		Servants - - -				
		Contingencies - - - -	1,500	5,000	5,079	8,226
			12,497	1,19,000	1,18,629	1,30,834
		Total Government Schools, Rupees -	1,48,000	2,77,000	2,77,200	2,89,677
		Normal Schools.				
31	31	Head Masters, Masters, Teachers & others	13,080	12,000	15,600	12,367
		Clerks and Servants - - -				
		Students - - - -	13,313	12,000	13,188	12,027
		Boarding-House Establishment - -	444	400	444	374
			26,837	24,400	29,232	24,768
		Contingencies - - - -	2,763	2,000	1,668	1,941
		Total Normal Schools, Rupees -	29,600	26,400	30,900	26,709
		Scholarships.				
		In Schools—				
		English Scholarships, High and Middle - -	22,000	24,000	21,262	22,933
		Vernacular Scholarships - - -	...	4,000	5,138	5,676
		Total Scholarships, Rupees -	22,000	28,000	26,400	28,609
		Prizes.				
		In Schools - - - -	2,200	1,600	1,600	2,195
		In Village Schools - - -	...	3,000	3,100	3,108
		Total Prizes, Rupees -	2,200	4,600	4,700	5,303

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Government Book Depot.				
		Establishment.				
14	14	Clerks and Servants - -	1,684	1,600	1,674	1,635
		Press Establishment - -				
		Contingent Charges.				
		Purchase of Books - - - -	30,000	30,000	30,000	34,781
		Press Charges - - - -	3,616	3,700	3,726	3,476
		Miscellaneous - - - -				
			33,616	33,700	33,726	28,257
		Total Government Book Depôt, Rupees -	35,300	35,300	35,400	39,892
		Grants-in-aid.				
		Grants-in-aid to High Schools - - -	10,822	10,000	10,720	33,318
		" " Middle " - - -	16,117	16,000	16,080	
		" " Low " - - -	2,928	2,800	2,830	796
		" " Girls' " - - -	6,100	3,500	3,540	...
		" " Private Educational Buildings -	8,333	12,000	12,130	721
		Total Grants-in-aid, Rupees -	44,300	44,300	45,300	34,835
		Miscellaneous.				
		Education Gazette - - - -	228	1,000	1,300	...
		Petty Construction and Repairs of Buildings -	26,926	27,000	27,400	25,768
		Miscellaneous - - - -	846	600	600	...
		Total Miscellaneous, Rupees -	28,000	28,600	29,300	25,768
		LOCAL.				
		Government Schools.				
		Middle.				
		Head Masters, Masters, Teachers and others -	17,568	4,310	4,900	...
		Servants - - - - -				
		Contingencies - - - -	1,770	470		...
		Travelling Allowances - - - -				
		Maps and Books - - - -				
			19,338	4,780	4,900	...
		Low.				
		Masters - - - - -	1,21,424	11,520	12,200	...
		Servants - - - - -				
		Contingencies - - - -	8,888	700		...
			1,30,312	12,220	12,200	...
		Total Government Schools, Rupees -	1,49,650	17,000	17,100	...
		Scholarships—In Schools.				
		English Scholarships, Middle - - -	1,560	1,500	1,600	...
		Vernacular Scholarships - - -	4,620			
		Total Scholarships, Rupees -	6,180	1,500	1,600	...
		Prizes.				
		In Schools - - - - -	210	200	200	...
		In Village Schools - - - -	2,750			
		Total Prizes, Rupees -	2,960	200	200	...
		Miscellaneous.				
		Petty Construction and Repairs of Buildings -	38,728	2,900	3,000	525
		Miscellaneous - - - -	1,482	...		
		Total Miscellaneous, Rupees -	40,210	2,900	3,000	525

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ECCLESIASTICAL ESTABLISHMENT - - -	42,100	41,200	40,000	42,504
CEMETERY ESTABLISHMENT - - -	1,900	1,800	2,000	1,881
Total 23, Ecclesiastical, Rupees -	44,000	43,000	42,000	44,385

EXPENDITURE —*continued.*

23.—ECCLESIASTICAL —*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Ecclesiastical Establishment.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Church of England.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
4	4	Chaplains - - - -	31,200	31,200	31,200	33,507
		Allowance to Ministers for Wesleyan and Presbyterian soldiers - -	1,700	1,700	...	...
		Establishment.				
24	25	Clerks - - - - / Servants - - - -	1,800	1,800	1,728	2,083
		Contingent Charges.				
		Travelling Allowances - - -	5,900	5,200	5,710	5,227
		Conveyance Allowance - - -	600	600	600	572
		Miscellaneous - - - -	870	670	720	1,100
			7,370	6,470	7,030	6,899
		Postage Charges.				
		Purchase of Service Postage Stamps - -	30	30	42	15
		Total Ecclesiastical Establishment, Rupees -	42,100	41,200	40,000	42,504

24.—MEDICAL.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT - - -	1,91,600	1,87,000	1,80,000	1,78,159
VACCINATION - - - -	...	13,000	13,000	12,400
HOSPITALS AND DISPENSARIES - - -	64,500	57,000	52,200	54,713
SANITARY COMMISSIONER - - -	9,000	9,000	9,000	8,485
GRANTS FOR MEDICAL PURPOSES - - -	800	1,000	800	596
MEDICAL SCHOOL AND COLLEGE - - -	...	...	...	1,163
LUNATIC ASYLUM - - - -	20,100	19,000	19 000	17,475
TOTAL PROVINCIAL -	2,86,000	2,86,000	2,74,000	2,72,991
LOCAL.				
VACCINATION—LOCAL - - - -	30,000	15,400	15,400	15,565
HOSPITALS AND DISPENSARIES—LOCAL - -	15,500	10,800	10,800	12,651
GRANTS FOR MEDICAL PURPOSES - - -	3,500	1,800	2,800	2,089
TOTAL LOCAL -	49,000	28,000	29,000	30,305
Total 24, Medical, Rupees -	3,35,000	3,14,000	3,03,000	3,03,296

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Medical Establishment.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Deputy Surgeon-General - -	21,600	21,600	21,600	20,756
...	2	Brigade Surgeons - - -	26,235	24,000	...	7,123
7	6	Surgeons-Major - - -	63,517	58,000	79,874	65,694
4	3	Surgeons - - - -	19,655	16,000	23 919	18,391
4	4	Uncovenanted Surgeons - -	31,800	26,000	26,786	20,695
2	2	Apothecaries and Honorary Surgeons -	16,800	16,800	16,800	20,974
2	2	Allowances to Regimental Officers for Civil Duty - - - -	1,962	2,400	1,962	1,934
...	...	Assistant Surgeons - - -	...	7,400	...	9,645
3	3	Assistants to Civil Surgeon - -	6,600	6,600	6,600	5,816
			1,88,169	1,78,800	1,77,541	1,71,028
		DEDUCT—Probable Savings .	4,169	...	4,941	...
			1,84,000	1,78,800	1,72,600	1,71,028
		Salaries.				
		Clerks and Servants - -	228	228	100	84
		Contingent Charges.				
		Travelling Allowances - - -	7,000	7,000	6,960	6,769
		Miscellaneous - - - -	372	972	340	278
			7,600	8,200	7,400	7,131
		Total Medical Establishment, Rupees -	1,91,600	1,87,000	1,80,000	1,78,159

EXPENDITURE —*continued.*

24.—MEDICAL —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Vaccination.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
18		Native Superintendents - -	...	6,390	6,390	5,980
169		Vaccinators - - -	...	19,739	21,120	4,502
13		Servants - - - -	...	919	919	945
				27,048	28,429	11,427
		DEDUCT—Charges borne by District Funds -	...	14,998	14,998	...
			...	12,050	13,431	11,427
		Contingencies.				
		Travelling Allowances - - -	...	400	400	108
		Miscellaneous - - - -	...	550	550	865
			...	13,000	14,381	12,400
		DEDUCT—Probable Savings -	...	...	1,381	...
		Total Vaccination, Rupees -	...	13,000	13,000	12,400
		Hospitals and Dispensaries.				
		Salaries.				
4	5	Assistant Surgeons - -	9,960	6,000	6,360	4,987
		Establishment.				
85	102	Native Doctors - - -	45,090	39,300	39,782	41,929
		Compounders and Dressers - -	858			
	16	Clerks and Servants - -				
4		Medical Pupils - - -	...	3,400	768	2,044
			45,948	42,700	40,550	43,973
		Supplies and Services.				
		Cost of Medicines and Instruments - -	6,030	6,000	3,640	4,327
		Contingent Charges.				
		Travelling Allowances - - -	1,500	2,000	1,500	1,288
		Miscellaneous - - - -	677	300	150	102
		Hospital Charges - - - -	385	...	...	36
			2,562	2,300	1,650	1,426
		Total Hospitals and Dispensaries, Rupees -	64,500	57,000	52,200	54,713
		Sanitary Commissioner.				
		Establishment.				
13	13	Clerks - - - -	5,490	5,490	5,490	5,392
		Servants - - - -				
		Contingent Charges.				
		Travelling Allowance - - -	1,500	1,200	1,200	1,650
		Service Postage Stamps - - -	500	500	500	376
		Office Rent - - - -	360	360	360	360
		Office Expenses - - - -	1,150	1,450	1,450	707
			3,510	3,510	3,510	3,093
		Total, Sanitary Commissioner, Rupees -	9,000	9,000	9,000	8,485

EXPENDITURE —*continued.*

24.—MEDICAL —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Lunatic Asylum.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
2	2	Superintendents - - -	6,000	6,000	6,000	6,000
		Establishment.				
2	2	Native Doctor - - - / Compounder and Dresser - -	1,800	1,800	1,800	1,557
36	38	Matrons - - - / Overseers - - - / Clerks, Guards, and Servants - -	2,976	2,800	2,808	2,512
			4,776	4,600	4,608	4,069
		Supplies and Services.				
		Diet and Clothing - - - -	7,700	6,900	6,910	6,414
		Medicines - - - -	...	70	70	...
		Raw Materials for Manufacture - - -	600	500	700	14
			8,300	7,470	7,680	6,428
		Contingent Charges.				
		Garden Expenses - - - -	415	500	380	446
		Miscellaneous - - -	609	430	332	532
			1,024	930	712	978
		Total Lunatic Asylum, Rupees -	20,100	19,000	19,000	17,475
		LOCAL. Vaccination.				
		Establishment.				
18	18	Native Superintendents - -	6,630			
169	169	Vaccinators - - -	21,066	15,400	15,400	15,565
...	33	Servants - - -	919			
			28,615	15,400	15,400	15,565
		Contingencies.				
		Travelling Allowances - - -	360	...	...	...
		Miscellaneous - - - -	1,025	...	...	...
			1,385	...	...	...
		Total Vaccination, Rupees -	30,000	15,400	15,400	15,565
		Hospitals and Dispensaries.				
		Salaries.				
		Native Doctors - - - / Compounders and Dressers - - / Clerks and Servants - - - / Medical Pupils - - -	2,617	...	...	5,258
			2,617	...	...	5,258
		Supplies and Services.				
		Cost of Medicines and Instruments - -	3,710	...	...	4,962
		Contingent Charges.				
		Travelling Allowances - - -	125	...	...	...
		Miscellaneous - - - -	6,048	1,435	1,435	2,431
		Contributions - - - -	3,000	9,365	9,365	...
			9,173	10,800	10,800	2,431
		Total Hospitals and Dispensaries, Local, Rs. -	15,500	10,800	10,800	12,651

25.—POLITICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
POLITICAL AGENTS - - - -	9,600	12,900	9,600	18,135
DURBAR PRESENTS, &c. - - - / ENTERTAINMENT OF ENVOYS AND CHIEFS - -	1,500	2,200	2,500	707 / 1,044
REFUGEES AND STATE PRISONERS— Kuka State Prisoners - - -	818	818	818	797
MISCELLANEOUS— Miscellaneous - - - -	2,082	2,082	2,082	2,045
To al25, Political, Rupees -	14,000	18,000	15,000	22,728

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
EXPLORATION OF PETROLEUM COAL AND MINERALS -	...	200	...	...
PROVINCIAL MUSEUMS - - -	4,250	1,500	1,500	1,642
MODEL FARMS—PROVINCIAL - - -	18,700	14,700	15,000	11,701
PUBLIC EXHIBITIONS AND FAIRS—PROVINCIAL -	100	2,500	500	973
GOVERNMENT BULL AND STALLION CHARGES -	180	180	180	178
BOTANICAL AND OTHER PUBLIC GARDENS - -	28,600	8,500	13,500	6,158
AGRICULTURAL DEPARTMENT - - -	23,300	22,000	22,300	18,763
EMIGRATION - - - - -	...	...	...	6
CENSUS - - - - -	...	...	...	4,135
REGISTRATION OF RAILWAY TRAFFIC - -	300	300	...	300
PROVINCIAL STATISTICS - - -	10,360	12,000	12,670	10,745
MISCELLANEOUS - - - -	210	120	350	148
TOTAL PROVINCIAL -	86,000	62,000	66,000	54,749
LOCAL.				
MODEL FARMS—LOCAL - - -	200	1,200	1,775	1,476
PUBLIC EXHIBITIONS AND FAIRS—LOCAL - -	8,100	8,000	8,675	6,062
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL -	8,000	21,500	21,550	20,021
MANAGEMENT OF LOCAL FUNDS - -	32,700	26,300	26,000	23,732
TOTAL LOCAL -	49,000	57,000	58,000	51,291
Total 26, Scientific, &c., Departments, Rupees-	1,35,000	1,19,000	1,24,000	1,06,040

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Provincial Museums.	Rs.	Rs.	Rs.	Rs.
		Museum Establishment - -	992	740	...	...
		Donation to Nagpore Museum - -	3,258	760	1,500	1,642
		Total Provincial Museums, Rupees -	4,250	1,500	1,500	1,642
		Model Farms, Provincial.				
1	1	Superintendent - - -	1,440	14,700	15,000	11,701
17	21	Establishment - - -	2,484			
...		Charges for Seed Gardens and Miscellaneous	14,776			
		Total Model Farms, Provincial, Rupees -	18,700	14,700	15,000	11,701
		Agricultural Department, Provincial.				
1	1	Director of Agriculture and Junior Secretary to the Chief Commissioner -	15,600	15,000	14,400	12,539
12	13	Clerks and Servants - - -	3,648	3,000	3,000	2,656
		Temporary Establishment - -	...	...	48	49
			19,248	18,000	17,448	15,244
		Travelling Expenses.				
		Travelling Allowance of Officers - - -	2,500	2,500	3,000	1,983
		Ditto of Establishment - -	400	400	400	314
			2,900	2,900	3,400	2,297
		Contingent Charges.				
		Tour Charges - - - -	300	300	1,452	790
		Office Expenses and Miscellaneous - -	852	800		432
			1,152	1,100	1,452	1,222
		Total Agricultural Department, Provincial, Rs.	23,300	22,000	22,300	18,763
		Provincial Statistics.				
		Establishment for Vital Statistics - -	9,210	9,000	8,878	10,745
		Establishment for Trade Statistics - -	1,150	3,000	3,792	
		Total Provincial Statistics, Rupees -	10,360	12,000	12,670	10,745
		Botanical and other Public Gardens, Local.				
		District Fund.				
		Maintenance of Gardens and Parks - -	8,000	20,600	20,650	19,481
		Donations to Gardens and Museums - -	...	900	900	540
		Total Botanical, &c., Local, Rupees -	8,000	21,500	21,550	20,021

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Management of Local Funds.	Budget Estimate, 1885-86.	Revised Estimate, 188-485.	Budget Estimate, 1884-85.	Accounts, 1883-84
District Fund.	Rs.	Rs.	Rs.	Rs.
Nazul Establishment - - - -	2,500	2,000	2,000	1,829
District and Central Office Establishment and Charges	30,200	24,300	24,000	21,903
Total Management of Local Funds, Rupees -	32,700	26,300	26,000	23,732

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.				
Exceeding Rs. 5,000 per annum.				
Nagpore	Rs.	Rs.	Rs.	Rs.
Sustanick Goond Rajah Suleeman Shah - -	1,06,838	1,06,838	1,06,838	1,06,838
Raghoji Rao- - - - -	60,000	60,000	60,000	60,000
Luchmon Rao - - - -	12,000	12,000	12,000	12,000
Luxmi Bace - - - -	6,000	6,000	6,000	6,000
TOTAL NAGPORE -	1,84,838	1,84,838	1,84,838	1,84,838
Khasgee Stipendiaries.				
Ahilojee Ahir Rao - - - -	7,500	7,500	7,500	7,500
Gungabaee Mohitteen - - -	..	...	...	2,350
Gujjaba Sirkin - - -	7,179	7,179	7,179	7,179
Boonyad Hossein - - -	5,000	5,000	5,000	5,000
Thakoor Chotoor Shah - - -	...	4,522	5,128	5,128
TOTAL KHASGEE STIPENDIARIES -	19,679	24,201	24,807	27,157
Not exceeding Rs. 5,000 per annum - -	1,72,483	1,72,961	1,69,355	1,68,885
Total 27, Territorial and Political Pensions, Rupees - - - -	3,77,000	3,82,000	3,79,000	3,80,880

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES -	1,18,000	1,20,000	1,22,000	1,27,836
COMPASSIONATE ALLOWANCES - - -	18,000	18,000	19,835	18,467
GRATUITIES - - - -	5,000	5,000	5,165	3,886
TOTAL PROVINCIAL -	1,41,000	1,43,000	1,47,000	1,50,189
LOCAL.				
SUPERANNUATION AND RETIRED ALLOWANCES -	1,000	1,000	1,000	632
Total 29, Superannuation, &c., Rupees -	1,42,000	1,44,000	1,48,000	1,50,821

DETAILS.

Superannuation and Retired Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, *1884-85.	Amount payable in 1885-86.	New Pensions and Retired Allowances granted since the Date of last Estimate †	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
Departments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue - -	34,781	3,696	31,085	1,152	32,237		
Excise - -	765	...	765	120	885		
Customs - -	3,780	...	3,780	48	3,828		
Forest - -	726	...	726	42	768		
Registration - -	174	...	174	...	174		
Post Office - -	3,299	203	3,096	256	3,352		
General Administration—							
Secretariat - -	2,937	...	2,937	...	2,937		
Commissioner - -	2,250	...	2,250	...	2,250		
Office of Account and Audit	4,091	...	4,091	225	4,316	1,21,000	1,28,468
Law and Justice -	7,879	484	7,395	780	8,175		
Police - -	48,139	6,484	41,655	3,386	45,041		
Education - -	2,179	...	2,179	400	2,579		
Medical - -	2,317	...	2,317	330	2,647		
Stationery and Printing -	43	...	43	...	43		
Superannuation and Retired Allowances—Local -	612	...	612	...	612		
Public Works Department -	8,948	360	8,588	547	9,135		
	1,22,920	11,227	1,11,693	7,286	1,18,979		
Add for rounding -	80	...	...	...	21		
Total Superannuation & Retired Allowances, Rs.	1,23,000				1,19,000	1,21,000	1,28,468

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes Superannuation Allowances transferred for payment from other Governments.

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED IN THE COUNTRY* - -	26,000	26,000	26,000	17,891
GOVERNMENT PRESSES - - - -	60,000	62,000	58,000	61,659
PRINTING AT PRIVATE PRESSES - - -	...	...	...	3,331
STATIONERY SUPPLIED FROM CENTRAL STORES - -	55,000	51,000	67,000	40,129
REFUNDS - - - - - -	...	...	...	2
TOTAL PROVINCIAL -	1,41,000	1,39,000	1,51,000	1,23,012
LOCAL.				
STATIONERY PURCHASED IN THE COUNTRY - - -	1,400	...	...	...
GOVERNMENT PRESSES - - - - - -	600	...	...	...
TOTAL LOCAL -	2,000	...	...	...
Total 30, Stationery, &c., Rupees -	1,43,000	1,39,000	1,51,000	1,23,012

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86	Government Presses.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SECRETARIAT PRESS.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
14	10	Superintendents, Clerks and Servants -	5,200	5,200	8,000	5,825
79	81	Printers and Examiners - - / Compositors and Pressmen - -	24,500	25,000	20,000	24,843
		Supplies and Services.				
		Cost of Materials - - - -	1,500	1,500	1,500	365
		Contract Printing - - - -	8 000	10,000	8,000	9,034
		Other Government Press charges - -	1,000	300	1,000	140
		Miscellaneous - - - -	3,300	3,000	3,500	2,953
			13,800	14,800	14,000	12,492
		Contingent Charges.				
		Service Postage Stamps - - -	2,500	2,500	2,000	2,510
		Departmental Printing Charges at Jail Presses -	14,000	14.500	14,000	15,989
			16,500	17,000	16,000	18,499
		Total Government Presses, Rupees -	60,000	62,000	58,000	61,659

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR REMITTANCE OF TREASURE - -	5,000	4,000	4,000	3,670
PROVINCIAL.				
TRAVELLING ALLOWANCE TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	500	600	600	648
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES -	...	400	400	360
DONATIONS FOR CHARITABLE PURPOSES - -	3,600	3,600	3,600	3,448
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	300	200	400	114
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	24,000	21,000	21,900	22,897
PETTY ESTABLISHMENTS—PROVINCIAL - -	18,100	2,100	300	401
SPECIAL COMMISSIONS OF ENQUIRY - -	...	...	...	151
RENTS, RATES, AND TAXES - - -	100	100	100	51
MISCELLANEOUS AND UNFORESEEN CHARGES - -	1,500	4,000	2,000	1,369
MISCELLANEOUS REFUNDS - - -	900	7,000	1,700	270
TOTAL PROVINCIAL -	49,000	39,000	31,000	29.709
Carried over -	54,000	43,000	35,000	33,379

* Cost of Country Stationery purchased departmentally will be entered here.

EXPENDITURE—*continued.*

31.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	54,000	43,000	35,000	33,379
LOCAL.				
PETTY ESTABLISHMENTS—LOCAL - - -	5,700	18,000	21,000	19,248
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	4,200	5,000	6,000	3,859
MISCELLANEOUS REFUNDS - - -	2,100	2,000	1,000	1,330
TOTAL LOCAL -	12,000	25,000	28,000	24,437
Total 31, Miscellaneous, Rupees -	66,000	68,000	63,000	57,816

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Account 1883-84.
PETTY ESTABLISHMENTS—LOCAL—	Rs.	Rs.	Rs.	Rs.
Staging Bungalow Establishment - -	1,400	12,500	13,940	12,960
Serai Establishment - - -	2,400	2,700	2,927	2,557
Conservancy Establishment - - -	1,900	2,100	3,378	2,322
Miscellaneous Establishment - - -	...	700	755	1,186
Petty Constructions and Repairs - -	...	...	...	223
Total Petty Establishments Local, Rupees -	5,700	18,000	21,000	19,248

39.—CHARGES IN RESPECT OF CAPITAL:—INTEREST ON DEBT—RAILWAYS.

	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS - - - - - - -	3,94,000	3,70,000	3,69,000	3,49,032
Total 39, Interest on Debt, &c., Rupees -	3,94,000	3,70,000	3,69,000	3,49,032

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - -	16,000	8,000	5,000	9,853
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	2,47,000	2,92,000	2,92,000	2,65,049
Total 46, Civil Buildings, &c., Rupees -	2,63,000	3,00,000	2,97,000	2,74,902

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Original Works - - - -				
Repairs - - - -				
Establishment - - - -	16,000	8,000	5,000	9,853
Tools and Plant - - -				
Petty Construction and Repairs - -				
Total Provincial, Rupees -	16,000	8,000	5,000	9,853
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Original Works - - - -	82,400	92,400	92,430	
Repairs - - - -	1,12,200	1,31,300	1,31,270	2,65,049
Establishment - - - -	48,700	64,700	64,690	
Tools and Plant - - - -	3,700	3,600	3,610	
Total Local, Rupees -	2,47,000.	2,92,000	2,92,000	2,65,049

BRITISH BURMAH.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 74 C. G.—23-6-85.—100.

CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND

FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate, 1885-86 compared with Revised Estimate, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL HEADS.						
I.—LAND REVENUE - -	4	1,14,40,000	1,11,86,000	1,11,67,000	2,54,000	...
II.—OPIUM - - -	4	3,00,000	3,04,000	3,00,000	...	4,000
III.—SALT - - -	4	1,85,000	2,70,000	1,80,000	...	85,000
IV.—STAMPS - - -	5	9,40,000	9,40,000	8,70,000	...	...
V.—EXCISE - - -	5	22,60,000	22,60,000	23,21,000	...	...
VI.—PROVINCIAL RATES - -	5	8,16,000	8,15,000	8,16,000	1,000	...
VII.—CUSTOMS - - -	5	58,00,000	44,50,000	63,95,000	13,50,000	...
IX.—FOREST - - -	6	21,20,000	17,40,000	23,40,000	3,80,000	...
X.—REGISTRATION - -	6	22,000	22,000	20,000	...	...
XII.—POST OFFICE - - -	6	...	...	...	...	...
XV.—LAW AND JUSTICE - -	7	4,28,000	4,00,000	3,07,000	28,000	...
XVI.—POLICE - - -	7	43,000	43,000	40,000	...	...
XVII.—MARINE - - -	7	2,00,000	2,00,000	2,37,000	...	...
XVIII.—EDUCATION - - -	8	50,000	50,000	43,000	...	...
XIX.—MEDICAL - - -	8	10,000	10,000	10,000	...	...
XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS - - -	8	3,000	3,000	4,000	...	...
XXI.—INTEREST - - -	8	26,000	30,000	30,000	...	4,000
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c. - - -	9	3,000	3,000	3,000	...	...
XXIII.—STATIONERY AND PRINTING -	9	6,000	5,000	6,000	1,000	...
XXIV.—MISCELLANEOUS - -	9	1,24,000	1,24,000	1,19,000	...	...
XXXIII.—CIVIL BUILDINGS, ROADS AND SERVICES - - -	10	45,000	62,000	43,000	...	17,000
TOTAL CIVIL HEADS, Rs. - -		2,48,21,000	2,29,17,000	2,52,51,000	20,14,000	1,10,000
DEPARTMENTAL HEADS. *For details see separate Estimates.*						
XXV.—STATE RAILWAYS (GROSS EARNINGS) -		27,00,000	21,00,000	20,00,000	6,00,000	...
XXXI.—IRRIGATION AND NAVIGATION - -		31,000	29,000	36,000	2,000	...
XXXII.—MILITARY WORKS - -		6,000	6,000	6,000	...	...
XXXIII.—CIVIL BUILDINGS, ROADS AND SERVICES		45,000	64,000	45,000	...	19,000
TOTAL DEPARTMENTAL HEADS, Rs. - -		27,82,000	21,99,000	20,87,000	6,02,000	19,000
Total Revenue and Receipts, Rs. -		2,76,03,000	2,51,16,000	2,73,38,000	26,16,000	1,29,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 24,87,000.

ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE PROVINCE OF BRITISH BURMAH

1885 TO 31ST MARCH 1886.

Grants.		Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate, 1885-86 compared with Revised Estimate, 1884-85.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	EXPENDITURE.	Page	Rs.	Rs.	Rs.	Rs.	Rs.
	Civil Heads.						
2	Interest on other Obligations -	11	12,000	12,000	13,000	...	...
3	Refunds and Drawbacks - -	11	1,58,000	1,70,000	1,56,000	...	12,000
5	Land Revenue - - -	12	20,05,000	23,85,000	23,79,000	...	3,80,000
7	Salt - - - -	14	3,000	3,000	3,000	...	...
8	Stamps - - - -	14	26,000	24,000	26,000	2,000	...
9	Excise - - - -	14	36,000	16,000	34,000	20,000	...
10	Provincial Rates - - -	15	44,000	41,000	41,000	3,000	...
11	Customs - - - -	15	1,76,000	1,71,000	1,77,000	5,000	...
13	Forest - - - -	18	13,20,000	12,75,000	14,30,000	45,000	...
14	Registration - - -	19	14,000	14,000	15,000	...	...
15	Post Office - - -	19	1,20,000	1,13,000	1,07,000	7,000	...
18	General Administration - -	20	4,90,000	4,75,000	4,80,000	15,000	...
19	Law and Justice - - -	22	16,80,000	15,80,000	15,66,000	1,00,000	...
20	Police - - - -	25	23,53,000	22,86,000	23,67,000	67,000	...
21	Marine - - - -	27	2,50,000	3,47,000	3,79,000	...	97,000
22	Education - - -	28	4,70,000	4,16,000	4,66,000	54,000	...
23	Ecclesiastical - - -	30	64,000	64,000	63,000	...	...
24	Medical - - -	31	2,51,000	2,39,000	2,19,000	12,000	...
25	Political - - -	33	40,000	25,000	44,000	15,000	...
26	Scientific and other Minor Departments - - - -	33	1,20,000	1,14,000	1,35,000	6,000	...
27	Territorial and Political Pensions -	34	30,000	32,000	35,000	...	2,000
29	Superannuation Allowances and Pensions - - - -	34	1,83,000	1,77,000	1,73,000	6,000	...
30	Stationery and Printing - -	35	1,74,000	1,67,000	1,75,000	7,000	...
31	Miscellaneous - - -	36	92,000	93,000	1,32,000	...	1,000
39	Charges in respect of Capital. Interest on Debt—Railways - -	37	10,82,000	9,99,000	9,75,000	83,000	...
46	Civil Buildings, Roads and Services -	37	1,68,000	1,21,000	1,59,000	47,000	...
49	Exchange on transactions with London	37	—10,000	—20,000	—10,000	10,000	...
			1,13,51,000	1,13,39,000	1,17,39,000	5,04,000	4,92,000
	Add—Provincial and Local Surpluses -		2,89,000	...	...	2,89,000	...
	Deduct—Provincial and Local Deficits -		...	10,57,000	1,58,000	10,57,000	...
	Total Civil Heads, Rs. -	-	1,16,40,000	1,02,82,000	1,15,81,000	18,50,000	4,92,000
	Departmental Heads. *For details see separate Estimates.*						
36	State Railways (Working Expenses) -		17,00,000	13,20,000	11,75,000	3,80,000	...
40	State Railways Capital Account -		...	26,000	...	...	26,000
44	Irrigation and Navigation - -		2,55,000	6,71,000	3,86,000	...	4,16 000
45	Military Works - - -		4,85,000	4,53,000	3,25,000	32,000	...
46	Civil Buildings, Roads and Services -		15,22,000	24,69,000	17,93,000	...	9,47,000
	Total Departmental Heads, Rs. -		39,62,000	49,39,000	36,79,000	4,12,000	13,89,000
	Total Expenditure, Rs. -	-	1,56,02,000	1,52,21,000	1,52,60,000	22,62,000	18,81,000

Net Increase of Expenditure in 1885-86, Rupees 3,81,000.

The following is the estimated cost of collecting the under-mentioned Revenues:—

Land Revenue	17·526 per cent.	Stamps	2·766 per cent.	Customs	3·034 per cent.
Salt	1·622 „	Excise	1·593 „		

CIVIL

BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE	71,00,000	68,50,000	68,50,000	87,74,786
MISCELLANEOUS FEES AND FINES—				
Capitation Tax	31,20,000	31,00,000	30,80,000	30,79,640
Miscellaneous Receipts	86,000	80,000	74,000	98,849
	32,06,000	31,80,000	31,54,000	31,78,489
	1,03,06,000	1,00,30,000	1,00,04,000	1,19,53,275
IMPERIAL SHARE	70,83,000	62,04,000	68,42,000	75,80,064
PROVINCIAL SHARE	32,23,000	38,26,000	31,62,000	43,73,211
RENT, &c., OF FISHERIES, PROVINCIAL	11,32,000	11,52,000	11,61,000	11,25,306
MISCELLANEOUS	1,000	3,000	1,000	1,107
TOTAL PROVINCIAL	43,56,000	49,81,000	43,24,000	54,99,624
LOCAL.				
MISCELLANEOUS	1,000	1,000	1,000	967
Total Land Revenue, Rupees	1,14,40,000	1,11,86,000	1,11,67,000	1,30,80,655

II.—OPIUM.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COST PRICE OF BENGAL OPIUM SOLD IN EXCISE DEPARTMENT	3,00,000	3,04,000	3,00,000	3,11,518
Total Opium, Rupees	3,00,000	3,04,000	3,00,000	3,11,518

III.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
CUSTOMS DUTY ON SALT	1,53,000	2,38,000	1,52,000	1,77,589
EXCISE DUTY ON SALT	32,000	32,000	28,000	29,502
Total Salt, Rupees	1,85,000	2,70,000	1,80,000	2,07,091
IMPERIAL	1,24,000	1,81,000	1,21,000	1,39,089
PROVINCIAL	61,000	89,000	59,000	68,002

REVENUE AND RECEIPTS—*continued.*

IV.—STAMPS.

	Budget Estimate, 1885-86	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One anna Stamps for Receipts and Cheques -	40,000	40,000	43,000	39,864
Bills of Exchange or Hoondies - -	19,000	19,000	18,000	18 256
Other General Stamps - - -	2,51,000	2,51,000	2,38,000	2,58,011
	3,10,000	3,10,000	2,99,000	3,16,131
SALE OF COURT FEE STAMPS - - -	6,24,000	6,24,000	5,65,000	5,71,238
SALE OF PLAIN PAPER TO BE USED WITH COURT FEE STAMPS	100	100	200	...
DUTY ON IMPRESSING DOCUMENTS - - -	600	600	600	554
FINES AND PENALTIES - - - -	5,200	5,100	5,000	5,828
MISCELLANEOUS - - - -	100	200	200	149
Total Stamps, Rupees -	9,40,000	9,40,000	8,70,000	8,93,900
IMPERIAL -	4,70,000	4,70,000	4,35,000	4,46,950
PROVINCIAL -	4,70,000	4,70,000	4,35,000	4,46,950

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS - - -	11,75,000	11,95,000	12,42,000	11,69,638
GAIN ON SALE PROCEEDS OF EXCISE OPIUM - -	10,50,000	10,31,000	10,50,000	10,34,882
FINES, CONFISCATIONS AND MISCELLANEOUS - -	10,000	9,000	8,000	12,248
	22,35,000	22,35,000	23,00,000	22,16,768
LICENSE AND DISTILLERY FEES, &c., LOCAL - -	25,000	25,000	21,000	25,250
Total Excise, Rupees -	22,60,000	22,60,000	23,21,000	22,42,018
IMPERIAL - -	11,17,000	11,17,000	11,50,000	11,08,384
PROVINCIAL - -	11,18,000	11,18,000	11,50,000	11,08,384
LOCAL - -	25,000	25,000	21,000	25,250

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.	Rs.	Rs.	Rs.	Rs.
RATES AND CESSES ON LANDS—				
District Cess Fund—				
Cess - - - - -	7,99,000	7,96,000	8,00,000	9,96,148
Town Tax - - - -	17,000	19,000	15,000	17,931
Tax on Government Buildings - -	...	...	1,000	750
Total Provincial Rates, Rupees -	8,16,000	8,15,000	8,16,000	10,14,829

VII.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS IMPORTS - - -	8,46,000	8,22,000	8,42,000	8,28,017
SEA CUSTOMS EXPORTS - - -	49,26,000	36,01,000	55,23,000	44,52,403
DEDUCT—Provincial share - -	16,18,000	11,82,000	18,14,000	14,62,022
	33,08,000	24,19,000	37,09,000	29,90,381
TOTAL IMPERIAL -	41,54,000	32,41,000	45,51,000	38,18,398
PROVINCIAL.				
SEA CUSTOMS - EXPORTS, PROVINCIAL - -	16,18,000	11,82,000	18,14,000	14,62,022
SEA CUSTOMS - MISCELLANEOUS - - -	10,000	10,000	10,000	8,546
WAREHOUSE AND WHARF RENTS - - -	18,000	17,000	20,000	19,653
TOTAL PROVINCIAL -	16,46,000	12,09,000	18,44,000	14,90,221
Total Customs, Rupees -	58,00,000	44,50,000	63,95,000	53,08,619

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY - -	17,50,000	13,73,000	19,98,000	19,67,530
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—				
a. Timber - - - -	1,82,120	1,59,000	1,53,500	2,07,998
b. Firewood and Charcoal - - -	1,630	1,130	2,950	1,226
c. Bamboos - - - -	5,000	5,000	6,000	4,521
d. Grazing and Fodder Grass - -	200	200	250	165
e. Other Minor Produce - - -	50,900	57,900	39,400	89,109
	2,39,850	2,23,230	2,02,100	3,03,019
III.—CONFISCATED DRIFT AND WAIF WOOD - -	81,500	96,100	90,000	1,66,569
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - - -	25,000	24,000	30,000	40,219
V.—MISCELLANEOUS—				
a. Fines and Forfeitures - - -	2,800	2,700	2,900	5,169
b. Refunds - - - -	750	775	900	602
c. Other Sources - - -	20,100	20,195	16,100	26,167
	23,650	23,670	19,900	31,938
Total Forest, Rupees -	21,20,000	17,40,000	23,40,000	25,09,275
IMPERIAL - -	10,60,000	8,70,000	11,70,000	12,54,638
PROVINCIAL - -	10,60,000	8,70,000	11,70,000	12,54,637

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS - -	21,000	21,000	19,000	18,848
FEES FOR COPIES OF REGISTERED DOCUMENTS -	100	100	200	37
MISCELLANEOUS - - - -	900	900	800	583
Total Registration, Rupees -	22,000	22,000	20,000	19,468
IMPERIAL -	11,000	11,000	10,000	9,734
PROVINCIAL -	11,000	11,000	10,000	9,734

XII.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.	Rs.	Rs.	Rs.	Rs.
DISTRICT POST COLLECTIONS - -	...	...	...	544
Total Post Office, Rupees -	...	...	...	544

REVENUE AND RECEIPTS—*continued.*

XV.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	13,000	12,000	12,000	13,061
COURT FEES REALISED IN CASH - - -	...	...	...	97
GENERAL FEES, FINES AND FORFEITURES - -	2,27,000	2,40,000	1,70,000	1,97,391
JAILS—				
Jail Manufactures—				
Sale proceeds of Jail Manufactures -	1,82,000	1,38,000	1,00,000	97,865
Hire of Convicts - - -	1,000	5,000	20,000	42,998
Miscellaneous - - - -	3,000	3,000	4,000	3,555
	1,86,000	1,46,000	1,24,000	1,44,418
PLEADERSHIP EXAMINATION FEES - - -	500	700	...	...
MISCELLANEOUS - - - -	1,500	1,300	1,000	1,439
Total Law and Justice, Rupees -	4,28,000	4,00,000	3,07,000	3,56,406

XVI.—POLICE.

	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO MUNICIPAL, &c., FUNDS -	100	100	...	...
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS - - - - -	...	..	100	...
RECOVERIES ON ACCOUNT OF VILLAGE POLICE -	3,400	3,000	1,000	365
CASH RECEIPTS UNDER THE ARMS ACT - -	400	100	500	353
FEES, FINES AND FORFEITURES - - -	4,500	3,600	1,000	5,177
SUPERANNUATION RECEIPTS - - -	500	400	800	639
MISCELLANEOUS - - - -	6,100	4,800	5,600	8,449
TOTAL PROVINCIAL -	15,000	12,000	9,000	14,983
LOCAL.				
FEES, FINES AND FORFEITURES, LOCAL—				
Slaughter-house Licenses (District Fund) -	1,000	100	...	125
Cattle Pound Fees and Fines (ditto) -	7,600	8,000	7,000	6,325
Sale Proceeds of Unclaimed Cattle (ditto) -	11,900	13,000	13,500	10,960
Town Fines - - (ditto) -	300	200	200	217
Gambling Fines and Escheats - (ditto) -	4,000	4,000	3,000	4,073
Cattle Ferry Licenses - - -	...	400	1,200	494
Fines under Act V of 1861 - -	400	100	300	292
Miscellaneous Receipts - - -	2,800	5,200	5,800	7,941
TOTAL LOCAL -	28,000	31,000	31,000	30,427
Total Police, Rupees -	43,000	43,000	40,000	45,410

XVII.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF VESSELS AND STORES - -	2,000	1,000	2,000	2,133
FREIGHT, PASSAGE AND TONNAGE - - -	30,000	28,500	30,000	28,292
REGISTRATION AND OTHER FEES - - -	2,000	1,500	2,000	1,279
MISCELLANEOUS—				
Coast Light Dues - - -	1,62,000	1,66,000	2,00,000	1,71,104
Other Items - - - -	2,000	2,000	3,000	2,088
	1,64,000	1,68,000	2,03,000	1,73,192
TOTAL PROVINCIAL -	1,98,000	1,99,000	2,37,000	2,04,896
LOCAL.				
FREIGHT PASSAGE AND TONNAGE - - -	2,000	1,000	...	...
Total Marine, Rupees	2,00,000	2,00,000	2,37,000	2,04,896

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
FEES, GOVERNMENT SCHOOLS - - -	11,900	10,000	10,000	9,041
SALE PROCEEDS OF BOOKS - - -	34,000	28,000	30,000	25,176
MISCELLANEOUS - - - -	2,100	10,000	1,000	1,770
TOTAL PROVINCIAL -	48,000	48,000	41,000	35,987
LOCAL.				
SCHOOL FEES, LOCAL - - - -	300	300	300	158
MISCELLANEOUS - - - -	1,700	1,700	1,700	2,449
TOTAL LOCAL -	2,000	2,000	2,000	2,607
Total Education, Rupees -	50,000	50,000	43,000	38,594

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
HOSPITAL RECEIPTS - - - -	2,000	2,000	400	1,047
LUNATIC ASYLUM RECEIPTS—				
Maintenance of non-pauper Patients -	400	400	200	340
Proceeds of Patients' Labour - -	6,000	6,000	7,000	5,420
	6,400	6,400	7,200	5,760
MISCELLANEOUS - - - -	600	600	1,400	361
TOTAL PROVINCIAL -	9,000	9,000	9,000	7,168
LOCAL.				
HOSPITAL RECEIPTS, LOCAL - - -	600	100	100	39
CONTRIBUTIONS, LOCAL—				
District Fund—				
Contributions - - - -	...	500	600	...
Contributions from private persons - -	400	400	300	44
TOTAL LOCAL -	1,000	1,000	1,000	83
Total Medical, Rupees -	10,000	10,000	10,000	7,251

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES - - - -	2,000	2,000	1,000	1,747
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS	...	...	2,000	...
EMIGRATION FEES - - - -	...	...	...	744
MISCELLANEOUS - - - -	1,000	1,000	1,000	644
Total Scientific and other Minor Departments, Rupees - -	3,000	3,000	4,000	3,135

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES - - - -	23,000	27,000	28,000	19,583
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS - - -	3,000	3,000	2,000	916
MISCELLANEOUS - - - -	...	...	...	3,051
Total Interest, Rupees -	26,000	30,000	30,000	23,550

REVENUE AND RECEIPTS—*continued.*

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTION UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS	...	...	...	61
SUBSCRIPTION TO THE BOMBAY CIVIL FUND	...	...	...	950
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	3,000	3,000	3,000	2,584
Total Receipts in Aid, &c., Rupees	3,000	3,000	3,000	3,595

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS	...	...	...	534
PROVINCIAL.				
STATIONERY RECEIPTS	...	...	...	20
SALES OF GAZETTES AND OTHER PUBLICATIONS	4,000	4,000	5,000	3,541
OTHER PRESS RECEIPTS	2,000	1,000	1,000	1,760
TOTAL PROVINCIAL	6,000	5,000	6,000	5,321
Total Stationery and Printing, Rupees	6,000	5,000	6,000	5,855

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PREMIUM ON BILLS	3,000	3,000	2,000	2,915
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN 3 YEARS' STANDING	...	...	...	12
TOTAL IMPERIAL	3,000	3,000	2,000	2,927
PROVINCIAL.				
UNCLAIMED DEPOSITS	5,000	5,700	7,500	10,900
TREASURE TROVE	...	...	...	46
SALE PROCEEDS OF DURBAR PRESENTS	400	100	500	485
SALE OF OLD STORES AND MATERIALS	500	500	300	160
FEES FOR GOVERNMENT AUDITS	14,000	14,000	14,000	12,660
CONTRIBUTIONS	7,000	7,000	9,000	6,000
MISCELLANEOUS FEES, FINES AND FORFEITURES	700	700	700	812
MARINE INSURANCE RECOVERIES ON PUBLIC WORKS STORES	800	1,000	...	...
MISCELLANEOUS—				
Cash Recoveries of service payments in previous years	1,500	1,500	1,500	1,095
Other Items	100	500	500	283
	1,600	2,000	2,000	1,378
TOTAL PROVINCIAL	30,000	31,000	34,000	31,841
LOCAL.				
SALE OF OLD STORES AND MATERIALS	200	200	...	122
SALE OF LANDS, HOUSES, &c., LOCAL	800	800	1,000	988
RENTS, LOCAL—				
District Fund—				
Staging Bungalow Rents	2,600	1,900	2,200	1,166
Bazar Rents	18,000	17,000	15,000	12,000
Do. Stall Rents	58,500	55,000	50,000	45,251
Rent of Toddy Trees	900	900	100	8
Do. of Fruit Trees		200	700	506
Do. Miscellaneous	...	...	...	21
	80,000	75,000	68,000	58,952
MISCELLANEOUS FEES, FINES AND FORFEITURES, LOCAL	9,000	10,000	10,000	9,811
MISCELLANEOUS, LOCAL—				
Sundry Receipts (*District Fund*)	1,000	4,000	4,000	4,538
Sundry Receipts (*10 per cent. Cess Fund*)				
TOTAL LOCAL	91,000	90,000	83,000	74,411
Total Miscellaneous, Rupees	1,24,000	1,24,000	1,19,000	1,09,179

XXXIII.—CIVIL BUILDINGS, ROADS AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
IN CHARGE OF CIVIL OFFICERS—				
Tolls - - - - -	...	...		...
Rents - - - - -	...	...		...
Sales of Lands, Houses, &c. - - -	...	...	1,000	...
Sale proceeds of grass and fruit in cemeteries -	110	100		68
Fees for masonry graves - - -	470	200		172
Miscellaneous - - - -	420	700		...
TOTAL PROVINCIAL -	1,000	1,000	1,000	240
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Tolls - - - - -	42,000	38,000	38,000	31,727
Miscellaneous - - - -	2,000	23,000	4,000	12,727
TOTAL LOCAL -	44,000	61,000	42,000	44,454
Total Civil Buildings, &c., Rupees -	45,000	62,000	43,000	44,694

CIVIL BUDGET ESTIMATE
OF
EXPENDITURE
FOR THE YEAR
1885-86.

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on District Savings Bank Deposits -	9,000	9,100	10,000	8,971
Interest on Deposits in State Railway Provident Institutions - - - -	3,000	2,900	3,000	2,192
Total 2, Interest on other Obligations, Rupees -	12,000	12,000	13,000	11,163

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds - - -	91,000	94,000	94,000	90,057
Drawbacks - - - - -	8,000	9,000	4,000	4,748
Total Imperial - -	99,000	1,03,000	98,000	94,805
Provincial.				
Revenue Refunds, Provincial - - -	49,000	55,000	49,000	47,900
Local.				
Revenue Refunds, Local - - -	10,000	12,000	9,000	10,785
Total 3, Refunds and Drawbacks, Rupees -	1,58,000	1,70,000	1,56,000	1,53,490

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Revenue Refunds, Imperial.				
Divided heads—Imperial share.	Rs.	Rs.	Rs.	Rs.
Land Revenue - - - -	11,400	4,000	12,000	10,937
Salt - - - - -	3,400	4,700	2,000	3,030
Stamps - - - - -	2,800	4,700	1,800	2,640
Excise - - - - -	2,600	8,000	2,500	3,195
Customs - - - - -	69,800	72,000	74,500	69,256
Forest - - - - -	900	500	1,200	881
Registration - - - -	100	100	...	118
Total Revenue Refunds, Imperial, Rupees -	91,000	94,000	94,000	90,057
Revenue Refunds, Provincial.				
Provincial Heads.				
Land Revenue, Fisheries - - -	1,000	2,000	1,000	176
Customs - - - - -	200	400	...	202
	1,200	2,400	1,000	378
Divided heads—Provincial Share.				
Land Revenue - - - -	5,600	2,000	6,000	5,347
Salt - - - - -	1,600	2,300	1,000	1,482
Stamps - - - - -	2,800	4,700	1,800	2,640
Excise - - - - -	2,600	8,000	2,500	3,195
Customs (Export) - - - -	34,200	35,000	35,500	33,860
Forest - - - - -	900	500	1,200	881
Registration - - - -	100	100	...	117
	47,800	52,600	48,000	47,522
Total Revenue Refunds, Provincial, Rupees -	49,000	55,000	49,000	47,900

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS, IMPERIAL - - - -	4,59,000	4,80,000	4,39,000	5,25,586
LAND SETTLEMENT CHARGES, IMPERIAL - -	3,72,000	6,31,000	6,77,000	6,49,479
TOTAL IMPERIAL -	8,31,000	11,11,000	11,16,000	11,75,065
PROVINCIAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - - -	7,54,000	7,17,000	7,04,000	6,95,823
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS -	2,24,000	2,35,000	2,15,000	2,56,964
CHARGES ON ACCOUNT OF FISHERY COLLECTIONS -	5,000	4,000	4,000	5,039
LAND SETTLEMENT CHARGES - - -	1,82,000	3,09,000	3,31,000	3,17,536
TOTAL PROVINCIAL -	11,65,000	12,65,000	12,54,000	12,75,362
LOCAL.				
LOCAL FUND ESTABLISHMENT IN IMPERIAL OFFICES -	9,000	9,000	9,000	...
Total 5, Land Revenue, Rupees -	20,05,000	23,85,000	23,79,000	24,50,427

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Charges on account of Land Revenue Collections.				
Commission on Land Revenue Collections -	3,95,000	4,37,000	3,73,000	4,98,337
Ditto on Land Capitation Tax - -	2,87,000	2,77,000	2,80,000	2,83,449
Ditto on Miscellaneous - - -	1,000	1,000	1,000	764
	6,83,000	7,15,000	6,54,000	7,82,550
DEDUCT—Provincial share -	2,24,000	2,35,000	2,15,000	2,56,964
Total Charges on account of Land Revenue Collections, Imperial, Rupees -	4,59,000	4,80,000	4,39,000	5,25,586

* In future accounts and Estimates these charges should be shown under "18 General Administration—General Estbt. of Local Funds"

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Land Settlement Charges.	Rs.	Rs.	Rs.	Rs.
Settlement Secretary, Establishment and Contingencies - - - -	49,000	43,000	32,000	57,306
Salaries.				
Assistant Settlement Officers - - -				72,258
Establishment.				
Surveyors, Draughtsmen and Chainmen, &c. -	1,84,000	2,14,000	1,00,000	36,498
Field Establishment - - -				9,789
Ditto for Survey of Waste Lands -				...
Temporary Establishment - - -				65,910
	1,84,000	2,14,000	1,00,000	1,84,455
Contingencies.				
Miscellaneous - - - -	27,000	27,000	7,500	35,190
Travelling Allowances.				
Travelling Allowances - - -	24,000	24,000	10,500	25,423
	2,84,000	3,08,000	1,50,000	3,02,374
Revenue Surveys — Charged to this Province by reduction of Expenditure under "Survey of India" 26 Scientific and other Minor Departments.	3,40,000	4,98,200	6,21,000	6,28,175
Survey Parties	30,000	47,000	37,000	36,465
Cadastral Maps				
	6,54,000	8,53,200	8,08,000	9,67,014
Lump alteration - - -	—1,00,000	+86,800	+2,00,000	...
	5,54,000	9,40,000	10,08,000	9,67,014
DEDUCT—Provincial share -	1,82,000	3,09,000	3,31,000	3,17,535
Total Land Settlement Charges, Imperial, Rupees	3,72,000	6,31,000	6,77,000	6,49,479
PROVINCIAL.				
Collectors' and Deputy Commissioners', &c., Establishments.				
Salaries.				
Numbers. 1884-85. / 1885-86.				
20 / 20 Deputy Commissioners: salaries varying from Rs. 1,833 to Rs. 1,000 per mensem -	3,36,000	3,28,000	3,36,000	3,34,739
34 / 34 Asst. ditto: salaries varying from Rs. 800 to Rs. 450 each per mensem -	2,40,000	1,21,000	2,40,000	1,08,154
128 / 138 Extra Assistant ditto: salaries varying from Rs. 150 to Rs. 600 per mensem -	4,09,200	3,87,000	3,89,000	3,82,611
	9,85,200	8,36,000	9,65,000	8,25,504
DEDUCT—Probable Savings -	1,29,200	...	1,40,000	...
	8,56,000	8,36,000	8,25,000	8,25,504
Deduct—Moiety of salaries provided under "Grant 19, Criminal Courts," page 24 - - -	4,28,000	4,18,000	4,12,500	4,12,752
	4,28,000	4,18,000	4,12,500	4,12,752
Allowances to Surgeons in charge of Treasuries - - - - - -	1,200	1,200	1,000	1,281
Establishment.				
281 / 283 Chief Office Establishment - -	1,79,302	1,69,000	1,73,000	1,63,703
315 / 325 Tehsildars (or Mamlutdars) and Establishments - - - -	75,084	70,000	72,000	68,962
Temporary Establishments - -	614	500	1,000	566
	2,55,000	2,39,500	2,46,000	2,33,231
Deduct—Moiety of Myooks' Establishments and servants provided under "Grant 19, Criminal Courts," page 24 - -	37,542	35,000	36,000	34,481
	2,17,458	2,04,500	2,10,000	1,98,750
Contingencies.				
Office Expenses and Miscellaneous - -	58,342	47,600	40,000	39,252
Travelling Allowances.				
Travelling and Tentage Allowances of Officers and Establishments - - - -	46,000	43,000	38,000	41,118
Official Postage.				
Purchase of Service Stamps - - -	3,000	2,700	2,500	2,670
Total Collectors' and Deputy Commissioners', &c., Establishments, Rupees -	7,54,000	7,17,000	7,04,000	6,95,823

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LOCAL.				
Local Fund Establishment in Imperial Offices.				
District Cess Fund.				
District Office Establishment - -	7,500	7,500	7,500	...
Ditto Contingencies - - -	1,500	1,500	1,500	...
Total Local Fund Establishment, &c., Rupees -	9,000	9,000	9,000	...

7.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
SALARIES, ESTABLISHMENTS AND CONTINGENCIES, PROVINCIAL - - - - -	3,000	3,000	3,000	2,430
Total 7, Salt, Rupees -	3,000	3,000	3,000	2,430

8.—STAMPS.

Numbers. 1884-85.	Numbers. 1885-86	CHARGES FOR THE SALE OF GENERAL STAMPS.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Establishment.				
2	1	Clerks - - - -	1,200	1,200	5,280	1,200
4	4	Servants - - - -	528	528	520	528
			1,728	1,728	5,800	1,728
		Discount on Sale of Stamps - - -	10,000	9,200	9,000	8,845
		Contingencies and Miscellaneous - - -	372	72	200	368
		TOTAL CHARGES FOR THE SALE OF GENERAL STAMPS, RUPEES - - - - -	12,100	11,000	15,000	10,941
		CHARGES ON SALE OF COURT FEES STAMPS -	6,900	6,300	6,000	5,827
		STAMP PAPER SUPPLIED FROM CENTRAL STORES -	7,000	6,700	5,000	4,756
		Total 8, Stamps, Rupees -	26,000	24,000	26,000	21,524
		IMPERIAL -	13,000	12,000	13,000	10,762
		PROVINCIAL -	13,000	12,000	13,000	10,762

9.—EXCISE.

Numbers. 1884-85.	Numbers. 1885-86.	COLLECTORS', COMMISSIONER'S AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		SALARY.				
1	1	Commissioner of Stamps, Excise and Registration - - -	14,400	...	14,400	...
		Establishment.				
1	1	Clerk - - - -	1,200	...	1,200	...
3	4	Excise Officers - - -	6,240	6,100	5,040	5,270
1	1	Jemadar - - - -	240	240	240	240
11	17	Peons - - - -	2,780	2,600	1,728	1,719
6	3	Patrol Establishment - -	1,920	2,460	4,272	4,191
		Carried over -	26,780	11,400	26,880	11,420

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9.—EXCISE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
COLLECTORS' COMMISSIONERS', &c.—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	26,780	11,400	26,880	11,420
Contingencies.				
Travelling Allowances - - -	1,800	...	1,800	...
Rewards - - - -	2,400	2,000	500	305
Freight on account of Excise Opium sent from Calcutta - - - -	2,500	500	2,200	...
Office Expenses and Miscellaneous - -	2,520	2,100	2,620	2,331
	9,220	4,600	7,120	2,636
Total 9, Excise Rupees -	36,000	16,000	34,000	14,056
IMPERIAL -	18,000	8,000	17,000	7,028
PROVINCIAL -	18,000	8,000	17,000	7,028

10.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.	Rs.	Rs.	Rs.	Rs.
COLLECTION OF RATES AND CESSES—				
District Cess Fund—				
Commission to Thoogyees - -	43,000	40,000	40,000	46,489
Pay of Establishment - - -	500	500	1,000	430
Contingencies - - -	500	500	...	34
Total 10, Provincial Rates, Rupees -	44,000	41,000	41,000	46,953

11.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS,—SALARIES, ESTABLISHMENTS AND CONTINGENCIES - - - -	1,74,000	1,70,000	1,75,000	1,71,306
MISCELLANEOUS - - - -	2,000	1,000	2,000	568
Total 11, Customs, Rupees - -	1,76,000	1,71,000	1,77,000	1,71,874

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Sea Customs—Salaries, Establishments and Contingencies. Akyab.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Collector - - - -	2,400	2,400	2,400	2,400
		Establishment.				
1	1	Appraiser - - -	3,600	3,600	3,600	6,598
3	3	Clerks - - - -	2,880	2,880	3,000	
6	6	Servants - - - -	720	720	720	688
			7,200	7,200	7,320	7,286
		Carried over -	9,600	9,600	9,720	9,686

11.—CUSTOMS —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Sea Customs—Salaries, Establishments, &c.—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	9,600	9,600	9,720	9,686
		Preventive Establishment.				
1	1	Superintendent - - -	2,400	2,400	2,400	2,400
1	1	Inspectors - - -	1,800	1,800	1,800	2,446
2	2	Preventive Officers - - -	2,640	2,640	2,640	2,314
16	16	Boat and Hulk Establishment - -	2,376	2,376	2,376	2,295
8	8	Preventive Officers' Peons - -	1,152	1,152	1,152	1,149
		Temporary Establishment - -	944	1,000	...	738
			11,312	11,368	10,368	11,342
		Contingencies.				
		Rents, Rates and Taxes - - -	50	50	50	46
		Office Expenses - - - -	1,008	982	1,462	922
		Total -	21,970	22,000	21,600	21,996
		Moulmin.				
		Salary.				
1	1	Collector - - -	2,400	2,400	2,400	2,400
		Establishment.				
5	5	Clerks - - - -	6,360	6,360	6,360	6,360
7	7	Servants - - - -	948	948	948	947
			7,308	7,308	7,308	7,307
		Preventive Establishment.				
1	1	Superintendent - - -	3,000	3,000	3,000	2,950
1	1	Inspector - - - -	1,800	1,800	1,800	1,800
3	3	Preventive Officers - - -	3,120	3,120	3,120	3,120
16	16	Boat and Hulk Establishment - -	2,424	2,424	2,424	2,499
8	8	Patrol Establishment - -	1,152	1,152	1,152	1,055
		Temporary Establishment - -	300	300	400	247
			11,796	11,796	11,896	11,671
		Contingencies.				
		New Boat and Gear - - -	100	100	100	...
		Rents, Rates and Taxes - - -	100	100	100	90
		Petty Construction and Repairs - -	100	100	50	82
		Office Expenses - - - -	300	200	446	222
		Miscellaneous - - - -	996	996	800	825
			1,596	1,496	1,496	1,219
		Total -	23,100	23,000	23,100	22,597
		Tavoy.				
		Establishment.				
1	1	Clerk - - - -	780	780	780	780
		Preventive Establishment.				
3	3	Preventive Officers - - -	840	840	840	840
2	2	Do. do. Peons - -	240	240	240	240
			1,080	1,080	1,080	1,080
		Contingencies.				
		Petty Construction and Repairs -	40	40	40	...
		Office Expenses - - -	100	100	100	66
			140	140	140	66
		Total -	2,000	2,000	2,000	1,926
		Mergui.				
		Establishment.				
1	1	Clerk - - - -	780	780	780	780
2	2	Servants - - - -	240	240	240	240
5	5	Boat Establishment - - -	1,020	1,020	1,020	1,020
		Preventive Establishment - - -	180	180	180	120
			2,220	2,220	2,220	2,160
		Contingencies.				
		Boat and Gear - - -	150	150	150	164
		Office Expenses - - -	20	20	30	3
		Total -	2,390	2,390	2,400	2,327
		Carried over -	49,460	49,390	49,100	48,846

II.—CUSTOMS—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Sea Customs—Salaries, Establishments, &c.—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	49,460	49,390	49,100	48,846
		Rangoon.				
		Salary.				
1	1	Collector - - - -	17,650	17,050	17,050	16,450
1	1	Assistant Collector and Superintendent, Preventive Department - -	7,200	7,200	7,200	7,200
			24,850	24,250	24,250	23,650
		Establishment.				
1	1	Appraiser - - - -	4,300	1,800	4,200	4,527
17	17	Clerks - - - -	27,500	26,000	27,000	25,360
10	10	Servants - - - -	1,188	1,188	1,188	1,208
9	9	Bonding Establishment - -	3,084	3,084	3,084	3,084
			36,072	32,072	35,472	34,179
		Preventive Establishment.				
3	3	Inspectors - - -	8,400	8,400	8,400	8,441
6	6	Patrolling Officers (Peons) - -	1,008	1,008	1,008	1,008
14	14	Preventive Officers - - -	17,160	17,160	17,160	16,866
1	1	Servant - - - -	120	120	120	...
32	32	Boat Establishment - - -	5,064	5,064	5,064	5,164
		Temporary ditto - - -	2,200	2,200	2,000	2,588
			33,952	33,952	33,752	34,067
		Contingencies.				
		Boat and Gear - - -	1,000	1,870	2,000	750
		Rents, Rates and Taxes - -	1,176	1,700	2,640	1,740
		Miscellaneous - - -	3,150	2,726	3,466	3,136
			5,326	6,296	8,106	5,626
		Total -	1,00,200	96,570	1,01,580	97,522
		Thayetmyo.				
		Establishment.				
4	4	Clerks - - - -	3,660	3,660	3,660	3,510
2	2	Servants - - - -	180	180	180	180
9	9	Boat Establishment - - -	1,104	1,104	1,104	1,104
			4,944	4,944	4,944	4,794
		Preventive Establishment.				
2	2	Preventive Officers, Mandalay line -	4,010	3,980	3,980	4,043
...	...	Temporary Establishment - -	...	...	...	1,197
			4,010	3,980	3,980	5,240
		Contingencies.				
		Boat and Gear - - - -	100	30	120	...
		Office Expenses - - - -	46	46	56	44
			146	76	176	44
		Total -	9,100	9,000	9,100	10,078
		Bassein.				
		Salary.				
1	1	Collector - - - -	2,400	2,400	2,400	2,400
		Establishment.				
1	1	Appraiser - - -	2,400	2,400	2,400	} 3,600
1	1	Clerk - - - -	1,200	1,200	1,200	
3	3	Servants - - - -	312	312	312	312
			3,912	3,912	3,912	3,912
		Carried over -	6,312	6,312	6,312	6,312
			1,58,760	1,54,960	1,59,780	1,56,446

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EXPENDITURE —*continued.*

11.—CUSTOMS —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Sea Customs—Salaries, Establishments, &c.—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,58,760	1,54,960	1,59,780	1,56,446
		Bassein—*continued.*				
		Brought forward -	6,312	6,312	6,312	6,312
		Preventive Establishment.				
1	1	Inspector - - -	2,280	2,160	2,160	2,030
3	3	Preventive Officers - - -	3,660	3,660	3,660	3,660
5	5	Boat Establishment - - -	768	768	768	762
			6,708	6,588	6,588	6,452
		Contingencies.				
		Boat and Gear - - - -	100	100	100	27
		Rents, Rates and Taxes - - -	13	13	25	12
		Office Expenses - - - -	167	87	175	138
			280	200	300	177
		Total -	13,300	13,100	13,200	12,941
		Tounghoo.				
		Establishment.				
2	2	Clerks - - - -	480	480	480	480
1	1	Servant - - - -	120	120	120	120
			600	600	600	600
		Contingencies.				
		Office Expenses - - - -	20	20	20	18
		Total -	620	620	620	618
		Kyouk Phyoo.				
		Establishment.				
2	2	Clerks - - - -	840	840	840	840
1	1	Servant - - - -	120	120	120	120
		Contingencies.				
		Office Expenses - - - -	50	40	70	41
		Total -	1,010	1,000	1,030	1,001
		Sandoway.				
		Establishment.				
1	1	Clerk - - - -	300	300	300	300
		Miscellaneous - - -	10	20	70	...
		Total -	310	320	370	300
		Total Sea Customs, Salaries, &c., Rupees -	1,74,000	1,70,000	1,75,000	1,71,306

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS - -	9,88,000	9,77,934	11,19,000	9,37,949
B.—ESTABLISHMENTS - - - -	3,32,000	2,97,066	3,11,000	2,78,111
Total 13, Forest, Rupees -	13,20,000	12,75,000	14,30,000	12,16,060
IMPERIAL -	6,60,000	6,38,000	7,15,000	6,08,030
PROVINCIAL -	6,60,000	6,37,000	7,15,000	6,08,030

DETAILS.

A.—Conservancy and Works.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I. TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY - -	7,39,000	7,16,824	8,68,400	7,34,607
II. TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	9,600	7,900	8,450	7,415
III. CONFISCATED DRIFT AND WAIF WOOD -	51,300	47,150	52,800	67,444
IV. REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - - -	7,000	4,500	...	...
VI. LIVE AND DEAD STOCK - - -	42,900	41,000	43,800	44,099
VII. COMMUNICATIONS AND BUILDINGS - -	26,400	38,300	30,400	20,691
VIII. DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS - - - -	1,05,500	1,15,010	1,11,200	58,959
IX. MISCELLANEOUS - - -	6,300	7,250	3,950	4,734
Total A, Conservancy and Works, Rupees -	9,88,000	9,77,934	11,19,000	9,37,949

EXPENDITURE—*continued.*

13.—FOREST—*continued.*

B.—Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I. SALARIES—				
a. Conservators - - -	30,000	30,000	30,000	30,000
b. Superior Officers - - -	1,18,200	94,550	1,11,400	97,490
c. Subordinate, Forest and Depôt Establishments	67,100	62,746	66,840	58,326
d. Office Establishments - -	48,900	49,020	47,190	44,307
e. Deputation and Special Allowances -	1,200	700	1,200	1 520
	2,65,400	2,37,016	2,56,630	2,31,643
II. TRAVELLING ALLOWANCES—				
a. Conservators - - -	5,500	4,500	5,500	3,575
b. Superior Officers - - -	31,200	28,500	24,900	21,347
c. Subordinate, Forest and Depôt Establishments - - - -	10,950	9,950	6,350	7,154
d. Office Establishments - -	3,200	2,950	2,760	2,286
	50,850	45,900	39,510	34,362
III. CONTINGENCIES—				
a. Stationery - - -	500	480	550	168
b. Carriage of Tents and Records - -	650	530	550	175
c. Rents, Rates and Taxes - -	3,600	3,500	3,900	3,990
d. Pay of Police guards - -	550	100	100	117
e. Official Postage - - -	1,200	1,070	1,060	936
f. Sundries - - - -	9,250	8,470	8,700	6,720
	15,750	14,150	14,860	12,106
Total B, Establishments, Rupees -	3,32,000	2,97,066	3,11,000	2,78,111

14.—REGISTRATION.

Numbers. 1884-85.	Numbers. 1885-86.	District Charges.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
		Allowance to Sub-Registrars - -	3,860	3,000	5,000	2,003
		Establishment.				
10	10	Clerks - - - -	6,142	5,500	5,838	4,501
		Contingencies.				
		Service Postage Stamps - - -	30	10	30	...
		Office Expenses and Miscellaneous - -	3,968	5,490	4,132	4,060
			3,998	5,500	4,162	4,060
		Total 14, Registration, Rupees -	14,000	14,000	15,000	10,564
		IMPERIAL - - -	7,000	7,000	7,000	5,282
		PROVINCIAL - - -	7,000	7,000	8,000	5,282

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
DISTRICT POST ESTABLISHMENTS, PROVINCIAL -	51,000	51,000	52,000	46,013
LOCAL.				
DISTRICT POST ESTABLISHMENTS, LOCAL.				
Pay of Establishment (*District Cess Fund*) -	60,000	55,000	46,000	50,070
Purchase of Boats (*ditto*) - -	1,000	600	2,000	666
Contingencies and Miscellaneous (*ditto*) -	7,800	6,000	6,000	5,438
Subsidies - - - -	200	400	1,000	254
Total District Post Establishments, Local, Rupees -	69,000	62,000	55,000	56,428
Total 15, Post Office, Rupees -	1,20,000	1,13,000	1,07,000	1,02,441

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18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CIVIL OFFICE OF ACCOUNT AND AUDIT - -	74,000	68,000	74,000	70,483
CURRENCY DEPARTMENT - - -	19,000	15,000	18,000	10,638
TOTAL IMPERIAL -	93,000	83,000	92,000	81,121
PROVINCIAL.				
SALARY OF CHIEF COMMISSIONER - - -	48,000	48,000	48,000	49,245
STAFF AND HOUSEHOLD OF CHIEF COMMISSIONER -	6,000	6,000	6,000	5,984
TOUR EXPENSES - - - -	3,000	3,000	6,000	2,980
CIVIL SECRETARIAT - - - -	1,12,000	1,12,000	1,10,000	1,17,263
COMMISSIONERS - - - -	2,07,000	2,03,000	1,99,000	2,06,797
PROVINCIAL ESTABLISHMENT IN IMPERIAL OFFICES -	13,000	12,000	13,000	12,195
RENTS, RATES AND TAXES - - -	2,000	2,000	...	570
TOTAL PROVINCIAL - - -	3,91,000	3,86,000	3,82,000	3,95,034
LOCAL.				
LOCAL FUND ESTABLISHMENT IN IMPERIAL OFFICES, DISTRICT CESS FUND* - - -	6,000	6,000	6,000	5,670
GENERAL ESTABLISHMENT OF LOCAL FUNDS . .	...	...	...	8,246
Total 18, General Administration, Rupees -	4,90,000	4,75,000	4,80,000	4,90,071

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*IMPERIAL.* Civil Office of Account and Audit.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Comptroller - - -	15,000	14,500	14,500	15,400
1	1	Assistant ditto - - -	7,200	6,300	9,120	8,858
1	1	Chief Superintendent - -	6,000	3,700	6,000	3,806
			28,200	24,500	29,620	28,064
		Establishment.				
2	2	Superintendents - - -	8,250	18,855	18,855	17,718
5	5	Assistants - - -	11,090			
19	19	Clerks - - - -	20,830	19,918	19,918	17,005
13	13	Servants - - - -	1,764	1,764	1,764	1,743
		Temporary Establishment - -	500	500	500	2,894
			42,434	41,037	41,037	39,360
		Contingencies.				
		Section-writing - - -	100	100	100	60
		Purchase of Books and Periodicals - -	100	100	100	50
		Service Telegrams - - -	600	600	400	557
		Office Expenses and Contingencies - -	1,366	763	700	1,197
			2,166	1,563	1,300	1,864
		Rents, Rates and Taxes - - -	...	...	1,143	...
		Travelling Allowances - - -	200	200	200	189
		Purchase of Service Stamps - - -	1,000	700	700	1,006
		Total Civil Office of Account and Audit, Rupees - - - -	74,000	68,000	74,000	70,483

Numbers. 1884-85.	Numbers. 1885-86.	Currency Department.				
1	1	Superintendent - - -	2,780	2,560	2,560	1,427
16	16	Clerks - - - -	13,931	10,402	13,344	6,465
10	10	Servants - - - -	1,368	1,368	1,368	
			18,079	14,330	17,272	7,892
		Contingencies.				
		Service Telegrams - - - -	100	100	100	72
		Purchase of Furniture, &c. - - -	200	200	300	323
		Office Expenses - - - -	500	100	100	1,800
		Miscellaneous - - - -	71	240	128	540
			871	640	628	2,735
		Postage Charges.				
		Purchase of Service Postage Stamps - -	50	30	100	11
		Total Currency Department, Rupees -	19,000	15,000	18,000	10,638

* See note at foot of page 12.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL. **Salary of Chief Commissioner.**	Rs.	Rs.	Rs.	Rs.
		Salary - - - - -	50,000	50,000	50,000	49,245
		LESS—Deduction on account of Civil Service Annuity - - - -	2,000	2,000	2,000	...
		Total Salary of Chief Commissioner, Rupees - - - -	48,000	48,000	48,000	49 245
		Civil Secretariat.				
		Salaries.				
1	1	Secretary - - -	23,040	24,201	20,327	19,788
1	1	Junior Secretary - - -	11,520	8,064	9,158	8,113
1	1	Assistant to the Secretary - -	9,600	9,600	9,600	11,616
			44,160	41,865	39,085	39,517
		Establishment.				
1	1	Superintendent - - -	6,000	6,000	6,000	34,739
20	20	Clerks - - - -	32,000	29,545	30,512	
40	40	Servants - - - -	5,976	5,855	5,928	5,507
		Temporary Establishment - -	500	600	1,000	47
			44,476	42,000	43,440	40,293
		Translators' Department.				
1	1	Translator - - -	5,460	5,100	5,100	10,240
3	1	Assistant Translators - -	1,620	5,500	5,700	
1	1	Interpreter - - -	1,800	1,800	1,800	1,800
1	1	Clerk to Translator - - -	600	600	600	474
		Office Expenses and Miscellaneous -	...	...	...	3
			9,480	13,000	13,200	12,517
		Contingencies.				
		Purchase of Furniture - - -	500	500	500	145
		Section-writing - - - -	500	...	1,000	...
		Purchase of Books and Periodicals - -	1,000	1,000	1,000	12,473
		Subscriptions to Newspapers, Gazettes, &c. -	600	600	600	392
		Service Telegrams - - -	2,500	3,400	3,500	1,564
		Rents, Rates and Taxes - - -	720	700	900	480
		Office Expenses and Miscellaneous - -	4,564	5,935	4,075	6,464
			10,384	12,135	11,575	21,518
		Travelling Allowances - - -	1,000	1,000	700	1,002
		Purchase of Service Stamps - - -	2,500	2,000	2,000	2,416
		Total Civil Secretariat, Rupees -	1,12,000	1,12,000	1,10,000	1,17,263
		Commissioners.				
		Salaries.				
4	4	Commissioners at Rs. 2,750 each per mensem (consolidated) - -	1,32,000	1,31,000	1,30,680	1,38,805
		Establishment.				
30	30	Clerks, Dufterdars, Sheristadars and others	49,344	46,000	48,657	46,109
46	47	Servants - - - -	6,504	6,504	6,504	6,132
			55,848	52,504	55,161	52,241
		Contingencies.				
		Purchase and Repair of Furniture - -	750	200	300	329
		Purchase of books and periodicals - -	400	150	450	172
		Office Expenses - - - -	9,214	9,846	6,114	7,949
		Service Telegrams - - - -	1,250	1,200	1,200	1,241
			11,614	11,396	8,064	9,691
		Travelling Allowance of Officers - -	...	200	...	...
		Travelling Allowances of Establishment -	4,000	4,300	3,000	3,581
		Purchase of Service Stamps - - -	1,450	1,500	1,100	1,323
		Rents, Rates and Taxes - - -	888	900	825	355
		Petty Construction and Repairs - -				...
		Fees to Jurors and Assessors - - -	1,000	1,000	120	750
		Fees to Interpreters and Translators - -	200	200	50	51
		Total Commissioners, Rupees -	2,07,000	2,03,000	1,99,000	2,06,797

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Provincial Establishment in Imperial Offices.	Rs.	Rs.	Rs.	Rs.
Allowance to Comptroller's Office - -	2,800	2,300	2,300	2,690
Municipal Auditors - - -	10,200	9,700	10,700	9,505
Total Provincial Establishment, &c., Rupees - - -	13,000	12,000	13,000	12,195

19.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs	Rs.
RECORDER'S COURT - - - -	63,000	68,000	59,400	51,310
Law Officers - - - -	40,000	35,000	35,000	32,044
JUDICIAL COMMISSIONER - - -	58,000	62,000	59,000	66,000
CIVIL AND SESSIONS COURTS - - -	35,000	35,000	35,000	35,802
Court of Small Causes - - - -	32,000	27,000	27,400	28,234
CRIMINAL COURTS - - - -	7,89,000	7,80,000	7,80,000	7,78,532
JAILS - - - - -	6,09,000	5,13,000	5,21,900	4,68,377
REFUNDS - - - - -	54,000	60,000	48,300	59,157
Total 19, Law and Justice, Rupees -	16,80,000	15,80,000	15,66,000	15,19,456

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Recorder's Court.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Recorder - - - -	34,560	41,000	34,560	26,867
		Establishment.				
8	9	Clerks - - - -	18,960	18,000	18,000	17,802
7	7	Servants - - - -	840	840	840	840
12	13	Process-servers - - -	5,520	4,080	4,080	3,980
—	—	Temporary Establishment - - -	...	1,028	...	...
			25,320	23,948	22,920	22,622
		Contingencies.				
		Interpreters' fees - - - -	100	70	50	57
		Office Expenses - - - -	2,288	2,250	820	1,463
		Expenses to Witnesses - - -	...	...	500	...
		Rents, Rates and Taxes - - -	432	432	336	216
			2,820	2,752	1,706	1,736
		Travelling Allowances - - -	300	300	214	85
		Total Recorder's Court, Rupees -	63,000	68,000	59,400	51,310

Numbers. 1884-85.	Numbers. 1885-86.	Law Officers.				
		Salaries.				
1	1	Advocate - - - -	14,400	10,655	14,400	12,243
1	1	Assistant to Advocate - -	6,000	6,000	6,000	2,957
3	2	Government Prosecutors - -	7,200	6,300	6,770	6,650
			27,600	22,955	27,170	21,850
		Establishment.				
2	2	Clerks - - - -	2,700	2,700	2,700	} 3,035
3	3	Servants - - - -	336	336	336	
			3,036	3,036	3,036	3,035
		Contingencies.				
		House Rent - - - -	600	600	600	600
		Office Expenses - - - -	750	600	1,064	} 6,559
		Miscellaneous - - - -	8,014	7,809	3,130	
			9,364	9,009	4,794	7,159
		Total Law Officers, Rupees -	40,000	35,000	35,000	32,044

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Judicial Commissioner.				
		Salary.				
1	1	Judicial Commissioner - -	34,560	36,928	34,560	40,815
		Establishment.				
7	11	Clerks - - - -	15,000	13,275	12,060	12 136
9	9	Servants - - - -	1,140	1,140	1,140	1,213
2	2	Special Appeal Courts - -	1,800	1,800	1,800	1,776
			17,940	16,215	15,000	15,125
		Contingencies.				
		Petty Construction and Repairs - -	...	...	...	5
		Rents, Rates and Taxes - - -	400	396	496	384
		Purchase of Law Books - - -	500	300	500	247
		Office Expenses, &c. - - -	2,400	6,561	5,744	7,425
			3,300	7,257	6,740	8,061
		Travelling Allowances - - -	1,500	1,000	2,100	1,349
		Official Postage - - - -	700	600	600	650
		Total Judicial Commissioner, Rupees -	58,000	62,000	59,000	66,000
		Civil and Sessions Courts.				
		Salary.				
1	1	Judge - - - -	19,200	19,200	19,200	20,826
		Establishment.				
7	7	Clerks - - - -	9,660	9,660	9,660	9,443
7	7	Servants - - -	852	852	852	782
10	10	Process-servers' Establishments -	3,276	3,276	3,276	3,177
			13,788	13,788	13,788	13,402
		Contingencies.				
		Office Expenses, &c. - - -	1,254	1,349	772	882
		Process-servers' Contingencies - -	...	...	600	...
		Service Postage Stamps - - -	80	75	80	81
		Rents, Rates and Taxes - - -	78	78	60	73
		Fees to Jurors and Assessors - - -	600	510	500	538
			2,012	2,012	2,012	1,574
		Total Civil and Sessions Courts, Rupees -	35,000	35,000	35,000	35,802
		Courts of Small Causes.				
		Mofussil.				
		Salaries.				
3	3	Judges - - - -	19,200	16,907	19,200	19,171
		Establishment.				
3	6	Clerks - - - -	7,880	5,700	4,800	7,480
5	5	Servants - - - -	528	540	600	984
6	7	Burman Judges' Establishments -	3,136	2,396	1,896	...
			11,544	8,636	7,296	8,464
		Contingencies.				
		Rents, Rates and Taxes - - -	336	336	336	384
		Miscellaneous - - - -	920	1,121	568	215
			1,256	1,457	904	599
		Total Courts of Small Causes, Rupees -	32,000	27,000	27,400	28,234

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Criminal Courts.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Moiety of the salaries of Deputy, Assistant and Extra Assistant Commissioners, as particularised under Grant 5, "Deputy Commissioners," page 13 - -	4,28,000	4,18,000	4,12,500	4,12,752
2	2	Cantonment Joint Magistrates -	2,400	2,400	2,400	2,371
—	1	Thugee Magistrate - - -	600	600	...	650
			4,31,000	4,21,000	4,14,900	4,15,773
		Establishment.				
173	181	Clerks - - - -	1,06,860	1,02,790	1,02,560	1,00,708
230	235	Servants - - - -	30,315	27,010	27,456	26,069
5	5	Boat Establishment - - -	768	750	700	703
		Moiety of Myooks' Establishments and Servants - - -	37,542	35,000	36,000	34,481
		Temporary Establishment -	200	200	300	129
		Process-servers' Establishment -	93,895	86,250	94,920	84,890
			2,69,580	2,52,000	2,61,936	2,46,980
		Contingencies.				
		Fees to Interpreters - - -	2,000	1,900	1,000	1,063
		Diet-money to Witnesses - - -	35,750	30,000	24,800	...
		Purchase and Repair of Furniture - -	3,000	3,000	3,000	2,730
		Service Telegrams - - - -	1,500	1,500	1,500	1,437
		Process-servers' Contingencies - -	12,000	12,000	12,220	14,609
		Office Rents, Rates and Taxes - -	2,800	2,800	2,800	2,375
		Petty Construction and Repairs - -	1,500	1,300	1,000	1,400
		Office Expenses and Miscellaneous - -	12,870	10,500	15,544	47,698
			71,420	63,000	61,864	71,312
		Travelling and Tentage Allowances - -	42,000	42,000	42,500	42,696
		Purchase of Service Stamps - - -	2,000	2,000	1,800	1,771
			8,16,000	7,80,000	7,83,000	7,78,532
		Deduct—Probable Savings - - -	27,000	...	3,000	...
		Total Criminal Courts, Rupees -	7,89,000	7,80,000	7,80,000	7,78,532

Numbers. 1884-85.	Numbers. 1885-86.	Jails.				
		INSPECTION AND GENERAL SUPERINTENDENCE				
		Salaries.				
1	1	Inspector General - - -	12,000	12,000	12,000	10,533
		Allowance to *ex-officio* Deputy Inspector General - - -	1,200	1,200	1,200	1,200
			13,200	13,200	13,200	11,733
		Establishment.				
5	5	Clerks - - - -	7,250	6,884	7,020	6,452
6	6	Servants - - - -	744	744	744	733
			7,994	7,628	7,764	7,185
		Contingent Charges.				
		Travelling Allowances - - -	2,400	1,200	1,700	1,231
		Service Telegrams - - - -	100	100	100	56
		Service Postage Stamps - - -	200	200	150	206
		Rents, Rates and Taxes - - -	370	1,000	480	1,920
		Office Expenses and Miscellaneous - -	236	172	506	114
			3,306	2,672	2,936	3,527
		CENTRAL JAILS.				
		Salaries.				
2	3	Superintendents - - -	24,500	23,500	23,900	22,445
		Establishment.				
12	6	Jailors and Turnkeys - -	26,280	22,458	22,800	21,403
167	192	Warders, Clerks, Servants and Night Watchmen - - -	14,850	14,742	15,456	11,593
4	4	Native Doctors and Apothecaries -	42,708	39,394	38,040	31,755
		Extra and Temporary Establishment -	3,420	3,420	3,150	2,372
			5,000	4,000	5,000	2,954
			65,978	61,556	61,646	48,674
		Supplies and Services.				
		Rations - - - - -	1,20,000	1,16,000	1,10,000	1,15,796
		Clothing and Bedding - - -	8,500	6,000	6,000	8,232
		Hospital Charges - - - -	2,000	1,500	1,500	1,908
		Petty Construction and Repairs - -	1,500	600	800	1,288
		Medicines supplied by the Military Department -	1,500	1,500	2,000	1,251
		Passage-money of Convicts - - -	13,000	12,000	8,000	16,322
		Rewards for capture of escaped convicts -	200	200	200	105
		Miscellaneous - - - -	7,500	4,886	4,754	6,099
			1,54,200	1,42,686	1,33,254	1,51,001
		Contingent Charges.				
		Rents, Rates and Taxes - - -	850	...	...	831
		Miscellaneous - - - -	692	300	300	496
			2,48,000	2,27,000	2,18,000	2,22,405
		Carried forward -	2,72,500	2,50,500	2,41,900	2,44,850

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Jails—*continued.*	Budget Estimate, 1885-86. Rs.	Revised Estimate, 1884-85. Rs.	Budget Estimate, 1884-85. Rs.	Accounts, 1883-84. Rs.
		Brought forward -	2,72,500	2,50,500	2,41,900	2,44,850
		DISTRICT JAILS.				
		Establishment.				
		Allowance to Superintendent - -	9,000	7,600	6,900	6,586
28	12	Jailors and Turnkeys - -	17,366	17,000	19,592	18,946
132	261	Warders, Clerks, Servants and Night Watchmen - - -	47,256	31,000	24,732	24,340
9	7	Native Doctors and Apothecaries -	4,620	4,200	4,000	4,029
		Extra and Temporary Establishment- -	5,000	3,000	5,000	2,606
		Supplies and Services.	83,242	62,800	60,224	56,507
		Rations - - - - -	44,800	45,000	40,000	44,774
		Reserve store of Grain - - -	20,200	22,000	22,000	19,145
		Clothing and Bedding - - -	2,700	4,500	2,600	1,857
		Hospital Charges - - - -	2,000	2,000	2,000	1,480
		Passage-money of Convicts - - -	2,500	3,000	3,170	2,326
		Rewards for capture of escaped convicts -	500	500	200	765
		Petty Construction and Repairs - -	1,500	1,000	1,500	1,170
		Rents, Rates and Taxes - - -	...	...	...	58
		Medicines supplied by the Military Department -	3,000	1,500	2,500	2,802
		Miscellaneous - - - -	7,558	10,700	5,206	6,668
		Contingent Charges.	84,758	90,200	79,176	81,045
		Miscellaneous - - - -	1,000	500	600	1,113
		LOCK-UPS.	1,69,000	1,53,500	1,40,000	1,38,665
		In Central Jails—				
		Charges of under-trial prisoners - -	5,000	7,000	5,000	4,468
		In District Jails—				
		Charges of under-trial prisoners - -	17,000	18,000	12,000	16,295
			22,000	25,000	17,000	20,763
		JAIL MANUFACTURES.				
		Central Jails.				
		Contingent Establishment (convict Hulk) -	504	200	...	...
		Tools and Plant - - - -	1,500	3,900	...	2,957
		Raw Materials - - - -	80,000	35,000	75,000	17,606
		Commission to Jailors - - -	500	500	500	1,129
		Miscellaneous - - - -	496	400	4,000	606
			83,000	40,000	79,500	22,298
		District Jails.				
		Contingent Establishment - - -	100	100	200	14
		Tools and Plant - - - -	500	1,000	1,450	288
		Raw Materials - - - -	52,000	30,000	31,800	32,192
		Commission to Jailors - - -	400	600	1,035	382
		Miscellaneous - - - -	100	100	1,015	43
		School of Industry - - -	6,900	6,200	6,000	6,628
			60,000	38,000	41,500	39,547
		CHARGES FOR TRANSPORTATION OF CONVICTS.	1,43,000	78,000	1,21,000	61,845
		Charges for transportation of prisoners to other Provinces	2,500	6,000	2,000	2,254
		Total Jails, Rupees -	6,09,000	5,13,000	5,21,900	4,68,377

20.—POLICE.

	Budget Estimate, 1885-86. Rs.	Revised Estimate, 1884-85. Rs.	Budget Estimate, 1884-85. Rs.	Accounts, 1883-84. Rs.
PROVINCIAL.				
SUPERINTENDENCE - - - -	37,000	36,000	37,000	34,672
DISTRICT EXECUTIVE FORCE - - -	19,10,000*	18,73,000*	19,80,000*	19,66,849*
RAILWAY POLICE - - - -	16,000	16,000	10,200	11,882
STEAM BOILER INSPECTION ESTABLISHMENT - -	6,500	6,500	800	6,343
REFUNDS - - - -	500	500	1,000	349
TOTAL PROVINCIAL -	19,70,000	19,32,000	20,29,000	20,20,095
LOCAL.				
VILLAGE POLICE - - - -	3,78,000	3,50,000	3,35,000	3,48,578
COLLECTION OF CATTLE TRESPASS FINES - -	4,000	2,000	2,000	1,701
REFUNDS - - - - -	1,000	2,000	1,000	574
TOTAL LOCAL - -	3,83,000	3,54,000	3,38,000	3,50,853
Total 20, Police, Rupees -	23,53,000	22,86,000	23,67,000	23,70,948

* Includes charges for Special Police.

20.—POLICE—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL.				
		Superintendence.				
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General - - -	21,600	21,600	21,600	21,813
1	1	Assistant Superintendent - -	3,000	3,000	3,000	3,000
			24,600	24,600	24,600	24,813
		Establishment.				
6	8	Clerks and Servants - -	6,012	5,944	5,868	5,347
		Temporary Establishment - -	...	...	200	400
			6,012	5,944	6,068	5,747
		Contingent Charges.				
		House Allowance to Assistant Superintendent -	600	450	...	...
		Travelling Allowance - - -	3,000	2,050	3,000	2,126
		Service Postage Stamps - - -	500	500	500	578
		Rents, Rates and Taxes - - -	350	350	100	96
		Office Expenses and Miscellaneous - -	1,938	2,106	2,732	1,312
			6,388	5,456	6,332	4,112
		Total Superintendence, Rupees -	37,000	36,000	37,000	34,672
		District Executive Force.				
		Salaries.				
18	18	Superintendents - - -	1,34,400	1,38,015	1,34,400	1,43,362
18	21	Assistant Superintendents - -	68,400	60,427	68,400	62,851
			2,02,800	1,98,442	2,02,800	2,06,213
		Police Force.				
		Chief Inspectors - - -	...	...	...	89
57	58	Inspectors - - -	94,920	91,000	93,720	95,242
119	117	Head Constables - - -	96,060	93,000	96,480	97,746
6,889	6,675	Constables - - -	11,62,776	11,30,000	12,07,536	11,40,858
311	311	River Police - - -	52,908	50,000	52,908	49,794
—	—	Temporary Police Force - -	9,000	6,500	5,000	9,110
			14,15,664	13,70,500	14,55,644	13,92,839
		Establishment.				
10	12	Clerks and Servants - - -	1,176	852	852	778
—	—	Native Doctors - - -	...	...	...	1,455
			1,176	852	852	2,233
		Supplies and Services.				
		Clothing - - - -	90,370	82,000	93,277	90,306
		Arms and Accoutrements - - -	19,500	20,000	26,560	12,301
		Petty Construction and Repairs - -	93,925	58,812	69,812	85,941
		Medicines supplied by the Military Department -	...	100	...	512
		Hospital Charges - - - -	...	...	...	579
			2,03,795	1,60,912	1,89,649	1,89,639
		Contingent Charges.				
		House Allowances to Sub-divisional Officers, &c. -	11,700	9,960	9,960	6,667
		Rewards to Informers and Capture of Proclaimed Offenders - - - -	17,000	17,000	5,000	25,529
		Travelling Allowances - - -	55,300	53,000	50,000	52,591
		Horse Allowance - - - -	7,520	8,000	10,500	...
		Prisoners' Escorts' Travelling Allowance- -	15,000	15,000	22,000	27,990
		Rents, Rates and Taxes - - -	1,000	1,000	1,000	974
		Office Expenses and Miscellaneous - -	51,261	33,334	46,395	44,818
		Purchase and Repair of Boats - -	5,800	5,000	7,200	17,356
			1,64,581	1,42,294	1,52,055	1,75,925
			19,88,016	18,73,000	20,01,000	19,66,849
		Deduct—Probable Savings - -	78,016	...	21,000	...
		Total District Executive Force, Rupees	19,10,000	18,73,000	19,80,000	19,66,849
		LOCAL.				
		Collection of Cattle Trespass Fines.				
		Cattle Pound Establishment (District Fund) -	3,500	1,900	1,900	1,685
		Do, Contingencies (Do.) -	500	100	100	16
		Total Collection of Cattle Trespass Fines, Rupees	4,000	2,000	2,000	1,701

21.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
MARINE SURVEY ESTABLISHMENT - - -	500	500	...	...
DOCKYARDS - - - - -	3,500	17,000	15,000	3,548
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT - - - - -	17,000	50,000	50,000	39,920
VICTUALLING OF OFFICERS AND MEN AFLOAT -	...	12,000	12,000	8,657
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS	24,000	92,000	80,000	44,650
PURCHASE OF SHIPS AND VESSELS - -	...	..	...	29,439
MISCELLANEOUS - - - -	82,000	57,000	1,21,000	1,78,187
LIGHT-HOUSES AND LIGHT-SHIPS - - -	1,00,000	1,00,000	1,00,000	1,02,287
REFUNDS - - - -	1,000	1,500	1,000	865
	2,28,000	3,30,000	3,79,000	4,07,553
LOCAL.				
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	22,000	17,000	.	...
Total 21, Marine, Rupees -	2,50,000	3,47,000	3,79,000	4,07,553

DETAILS.

Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Timber and Spars - - - -	1,000	18,000	12,000	...
Machinery metal stores, &c. - - -	9,000	51,000	49,800	18,680
Coal - - - - -	12,000	21,000	} 18,200	{ 24,565
Fuel - - - - -	2,000	2,000		1,405
Total, Purchase of Marine Stores, &c., Rupees	24,000	92,000	80,000	44,659

Miscellaneous.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Marine Establishments, Provincial.				
		PORT OFFICER'S DEPARTMENT.				
		STORE-KEEPER'S OFFICE				
4	4	Clerks - - - -	3,360	3,360	3,860	...
1	1	Servant - - - -	120	120	120	...
		Contingencies.				
		Office expenses and miscellaneous -	100	100	120	...
		Rents, Rates and Taxes - -	100	...	100	...
		Marine Court - - -	500	300	...	327
		Shipping Office.				
5	—	Clerks - - - -	...	...	3,187	765
1	—	Servant - - - -	...	...	456	...
		Contingencies.				
		Office expenses and miscellaneous -	252	250	252	287
		Rents, Rates and Taxes - -	64	75	5	383
		Transport Office				
1	1	Clerk - - - -	1,200	1,200	1,200	
1	1	Servant - - - -	144	144	144	1,053
		Contingencies.				
		Office expenses and miscellaneous - -	500	500	500	
			6,340	6,049	9,944	2,815
		Subsidies to Steam-boat Companies,				
		Rangoon, Mandalay and Bhamo Line - -	...	...	60,000	
		Bassein and Henzada Line - - -	12,000	12,000	12,000	
		New Lines - - - -	...	...	30,000	
		Moulmein and Denjinzick and Moulmein and Shivegon - - - -	14,400	13,200	...	1,57,900
		Gyang and Attara Steam Service - -	9,000	4,900	...	
		Pegu and Wimpadaw ditto - -	3,600	1,800	...	
		Ramree Coasting Mail Service - -	18,000	4,000	...	
			57,000	35,900	1,02,000	1,57,900
		Other Miscellaneous Charges.				
		Contribution to Rangoon Port Trust and Akyab Port Fund - - - -	15,200	13,000	6,000	14,911
		Freight and Shipping charges - -	2,400	1,200	2,600	1,570
		Miscellaneous - - - -	1,060	851	456	991
			18,660	15,051	9,056	17,472
		Total, Miscellaneous, Rupees -	82,000	57,000	1,21,000	1,78,187

EXPENDITURE—*continued.*

22.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECTION	24,000	24,000	24,500	22,799
INSPECTION	61,000	59,000	34,300	25,123
GOVERNMENT SCHOOLS	48,400	43,100	27,000	27,820
BOARDING SCHOOLS	1,380	...	...	...
NORMAL SCHOOLS	46,000	42,000	56,000	37,627
TECHNICAL SCHOOLS	20,800	19,000	30,800	12,742
SCHOLARSHIPS	8,040	7,200	18,720	3,304
PRIZES	1,000	200	900	180
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE	3,300	3,300	300	5,147
GOVERNMENT BOOK DEPÔT	18,000	19,000	46,000	42,192
GRANTS-IN-AID	45,600	36,000	23,480	25,772
PAYMENTS BY RESULTS	19,000	5,100	...	...
MISCELLANEOUS	70,860	83,900	1,07,000	1,08,172
REFUNDS	620	200	...	1,557
TOTAL PROVINCIAL	3,68,000	3,42,000	3,69,000	3,12,435
LOCAL.				
INSPECTION, LOCAL	...	...	28,600	32,932
GOVERNMENT SCHOOLS, LOCAL	10,400	6,000	13,300	4,841
SCHOLARSHIPS, LOCAL	10,400	6,000	3,000	1,635
PRIZES, LOCAL	3,600	2,000	3,000	2,422
GRANTS-IN-AID, LOCAL	47,100	20,000	47,800	19,310
PAYMENTS BY RESULTS	30,500	40,000	...	24,300
MISCELLANEOUS, LOCAL	...	...	1,300	...
REFUNDS, LOCAL	...	...	...	32
TOTAL, LOCAL	1,02,000	74,000	97,000	85,472
Total 22, Education, Rupees	4,70,000	4,16,000	4,66,000	3,97,907

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Direction.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.				
1	1	Director of Public Instruction	15,000	15,000	15,000	15,000
		Establishment.				
4	4	Clerks	5,814	5,614	5,614	5,203
4	4	Servants	432	432	432	432
			6,246	6,046	6,046	5,635
		Contingent Charges.				
		Service Telegrams	150	150	180	100
		Travelling and Tentage Allowances	1,500	1,000	2,000	1,046
		Service Postage Stamps	300	300	300	232
		Office Expenses and Miscellaneous	421	1,121	674	637
		Rents Rates and Taxes	383	383	300	149
			2,754	2,954	3,454	2,164
		Total Direction, Rupees	24,000	24,000	24,500	22,799
		Inspection.				
		Salaries.				
1	1	Inspector	9,000	10,470	10,450	9,850
1	1	Junior Inspector	6,000	6,054	6,150	5,052
4	17	Deputy Inspectors of Village Schools	36,000	33,476	8,400	1,800
		Establishment.	51,000	50,000	25,000	16,702
5	5	Clerks	3,642	3,100	3,704	2,923
6	5	Servants	552	552	552	551
			4,194	3,652	4,256	3,474
		Contingent Charges.				
		Service Telegrams	40	40	40	27
		Travelling and Tentage Allowances	4,300	3,900	3,900	4,307
		Service Postage Stamps	200	360	180	175
		Office Expenses and Miscellaneous	1,266	1,048	662	334
		Rents, Rates and Taxes	...	...	262	104
			5,806	5,348	5,044	4,947
		Total Inspection, Rupees	61,000	59,000	34,300	25,123

(a) Rupees 22,600 included under Grants in Aid Local in last years Estimates.

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Government Schools.	Rs.	Rs.	Rs.	Rs.
		HIGH.				
4	4	Principal and Professors - -	20,400	21,000	20,400	20,950
3	13	Head Masters, Masters, Teachers and others-	22,184	16,000	2,232	4,312
12	16	Servants - - -	2,352	1,944	1,944	1,441
			44,936	38,944	24,576	26,703
		Rents, Rates and Taxes - - -	258	258	204	102
		Library Allowance - - - -	500	500	1,000	404
		Contingencies and Miscellaneous - -	1,306	2,298	1,220	611
			2,064	3,056	2,424	1,117
		TOTAL GOVERNMENT SCHOOLS, HIGH, RUPEES -	47,000	42,000	27,000	27,820
		MIDDLE.				
		District and Anglo-Vernacular.				
		Head Masters, Masters, Teachers and others -	916	1,000	...	...
		Contingencies - - - - -	484	100	...	...
		TOTAL GOVERNMENT SCHOOLS, MIDDLE, RUPEES -	1,400	1,100	...	...
		Total Government Schools, Rupees -	48,400	43,100	27,000	27,820
		Boarding Schools.				
	4	Servants - - - -	420	...	...	...
	...	House rents - - -	960	...	...	...
		TOTAL BOARDING SCHOOLS, RUPEES -	1,380		...	
		Technical Schools.				
		Mechanical and Engineering Class - -	1,200	1,000	2,000	3,677
		Medical Class - - - -	...	...	1,000	1,391
		Drawing „ - - - -	600	500	1,200	414
		Surveying „ - - - -	10,000	11,000	16,600	6,462
		Carving „ - - - -	9,000	6,500	10,000	798
		Total Technical Schools, Rupees -	20,800	19,000	30,800	12,742
		Government Book Depot.				
		Printing and Publishing School Books - - } Purchase of Books, Maps, &c. - -	12,000	12,000	38,000	35,123
		Establishment - - - -	3,156	3,700	4,111	3,686
		Commission on sale of books - - -	1,200	2,000	2,000	2,221
		Contingencies - - - -	1,644	1,300	1,889	1,162
		Total Government Book Depôt, Rupees-	18,000	19,000	46,000	42,192
		Miscellaneous.				
		Syndicate - - - -	10,000	10,600	10,600	8,524
		Travelling Allowances for School Masters -	500	200	500	127
		Board of Examiners - - -	...	...	5,000	4,739
		Miscellaneous - - - -	254	200	1,000	4,457
		Text Book Committee - - -	6,406	5,900	3,100	4,344
		Petty Construction and Repairs - -	...	...	4,000	...
		Contribution to Municipalities - -	53,700	67,000	82,800	85,981
		Total Miscellaneous, Rupees -	70,860	83,900	1,07,000	1,08,172
		Inspection, Local.				
12	...	Deputy Inspectors of Village Schools (District Cess Fund) - -	...	...	27,600	31,993
		Office Expenses and Miscellaneous (District Cess Fund) - - - -	...	...	1,000	939
		Total Inspection, Local, Rupees -	...	...	28,600	32,932

22.—EDUCATION—*continued.*

Schools, Local.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Schools, Low (District Cess Fund).	Rs.	Rs.	Rs.	Rs.
Teachers and others - - -	8,500	5,000	9,400	4,418
Servants - - - -	400	300	400	370
Construction and Maintenance of buildings -	1,000	500	3,200	17
Contingencies and Miscellaneous - -	500	200	300	36
Total Government Schools, Local, Rupees -	10,400	6,000	13,300	4,841
Grants-in-aid, Local.				
Grants-in-aid by Results to Indigenous Schools (District Cess Fund) - - - -	...	...	22,600	
Special grants for buildings - - -	5,300	20,000	...	6,058
Special grants to certified Teachers - -	41,800		2,900	
Aided Private Schools—Local - - -	...	...	22,300	13,252
Total Grants-in-aid, Local, Rupees -	47,100	20,000	47,800	19,310

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ECCLESIASTICAL ESTABLISHMENTS - -	57,580	57,955	56,540	56,504
CEMETERY ESTABLISHMENTS - - -	2,460	2,085	2,500	2,160
MISCELLANEOUS ECCLESIASTICAL CHARGES - -	3,960	3,960	3,960	3,960
Total 23, Ecclesiastical, Rupees -	64,000	64,000	63,000	62,624

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Ecclesiastical Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Church of England.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Bishop - - - -	9,600	9,600	9,600	9,600
1	2	Senior Chaplains - - -	19,200	20,000	9,600	
3	2	Junior Chaplains - - -	12,000	6,000	18,000	35,301
6	6	Additional Clergy - - -	9,000	10,151	9,000	
		Church of Scotland	49,800	45,751	46,200	44,901
		Establishment.				
5	5	Clerks - - - -	1,056	1,056	1,056	1,056
16	16	Servants - - - -	1,776	1,776	1,776	1,680
		Travelling Allowances.	2,832	2,832	2,832	2,736
		Conveyance Allowances - - -	600	600	600	600
		Travelling Allowances - - -	6,100	7,000	5,000	6,053
		Ditto on joining Stations. -	...	...	100	...
		Contingent Charges.	6,700	7,600	5,700	6,653
		Official Postage - - - -	50	20	50	35
		Contingent Expenses and Miscellaneous -	2,218	1,752	2,218	2,179
			2,268	1,772	2,268	2,214
			61,600	57,955	57,000	56,504
		DEDUCT—Probable Savings -	4,020	...	460	...
		Total Ecclesiastical Establishments, Rupees-	57,580	57,955	56,540	56,504
		Miscellaneous Ecclesiastical Charges.				
		Allowance for Roman Catholic Ecclesiastical Returns -	3,600	3,600	3,600	3,600
		Ditto ditto Priests -	360	360	360	360
		Total Miscellaneous Ecclesiastical Charges, Rupees - - - -	3,960	3,960	3,960	3,960

EXPENDITURE—*continued.*

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL ESTABLISHMENT	1,29,000	1,21,500	1,21,700	1,16,819
VACCINATION	4,600	5,000	4,000	4,598
HOSPITALS AND DISPENSARIES	13,000	12,000	9,100	12,219
SANITARY COMMISSIONER	7,600	7,000	7,200	6,928
GRANTS FOR MEDICAL PURPOSES	24,500	24,500	24,500	30,798
MEDICAL SCHOOL AND COLLEGE	11,000	9 700	...	...
LUNATIC ASYLUM	21,000	20,000	19,000	19,782
LOCK HOSPITALS	15,800	15,000	16.300	7,521
CHEMICAL EXAMINER	2,700	4,000	2,700	3,444
REFUNDS	800	1,300	500	211
TOTAL PROVINCIAL	2,30,000	2,20,000	2,05,000	2,02,340
LOCAL.				
VACCINATION, LOCAL	13,000	13,000	10,500	9,762
HOSPITALS AND DISPENSARIES, LOCAL	8,000	6,000	3,500	1,258
TOTAL LOCAL	21,000	19,000	14,000	11,020
Total 24, Medical, Rupees	2,51,000	2,39,000	2,19,000	2,13,340

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Medical Establishment.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Portion of pay of Inspector General of Prisons in charge of Civil Medical Administration	1,800	1,800	1,800	527
18	18	Surgeons	1,19,536	1,12,518	1,13,998	1,08,612
		Allowance for attending Jails	2,400	2,400	2,400	2,310
			1,23,736	1,16,718	1,18,198	1,11,449
		Establishment.				
3	3	Clerks and Servants	1,440	1,440	1,440	1,389
		Contingent Charges.				
		Travelling Allowances	2,450	2,500	1,350	2,508
		Miscellaneous	1,374	842	712	1,473
			3,824	3,342	2,062	3,981
		Total Medical Establishment, Rupees	1,29,000	1,21,500	1,21,700	1,16,819
		Vaccination.				
		Salaries.				
		Allowance to Superintendent	1,800	1,800	1,800	1,580
		Establishment.				
1	1	Vaccinator and Assistant	360	360	360	445
4	4	Clerks and Servants	996	840	996	996
			1,356	1,200	1,356	1,441
		Contingent Charges.				
		Travelling Allowances	400	600	500	543
		Service Postage Stamps	100	100	100	82
		Miscellaneous	944	1,300	244	952
			1,444	2,000	844	1,577
		Total Vaccination, Rupees	4,600	5,000	4,000	4,598
		Hospitals and Dispensaries.				
		Salaries.				
		Assistant Surgeons	...	...	...	93
		Establishment.				
4	4	Hospital Assistants	6,635	6,400	4,695	7,340
2	2	Compounder and Dresser	300	180	270	290
8	9	Clerks and Servants	1,128	1,020	1,020	286
			8,063	7,600	5,985	7,916
		Supplies and Services.				
		Diet of Patients	745	300	743	121
		Cost of Clothing				67
		Value of Medicines and Instruments supplied by the Military Department	1,500	1,500	200	1,524
		Cost of Country Medicines	100	150	100	54
		Petty Construction and Repairs	155	400	200	105
			2,500	2,350	1,243	1,871
		Contingent Charges.				
		Travelling Allowances	2,000	1,500	1,600	1,998
		Service Postage Stamps	15	20	15	10
		Miscellaneous	422	530	257	331
			2,437	2,050	1,872	2,339
		Total Hospitals, &c., Rupees	13,000	12,000	9,100	12,219

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Sanitary Commissioner.	Rs.	Rs.	Rs.	Rs.
		Salary.				
		Portion of pay of Inspector General of Prisons and Sanitary Commissioner -	2,400	2,400	2,400	2,107
		Establishment.				
3	3	Clerks - - - -	3,900	3,900	3,900	3,900
2	2	Servants - - - -	216	120	216	128
			4,116	4,020	4,116	4,028
		Contingent Charges.				
		Travelling Allowances - - -	400	100	100	92
		Service Postage Stamps - - -	100	60	50	83
		Office Expenses and Miscellaneous - -	584	420	534	618
			1,084	580	684	793
		Total Sanitary Commissioner, Rupees -	7,600	7,000	7,200	6,928
		Lunatic Asylum.				
		Salary.				
1	1	Superintendent - - -	3,000	3,000	3,000	3,000
		Establishment.				
1	1	Hospital Assistant - - -	990	630	630	620
1	1	Overseer - - - -	2,400	2,400	2,400	2,593
16	16	Clerks, Guards and Servants - -	3,072	2,892	2,892	2,867
			6,462	5,922	5,922	6,080
		Supplies and Services.				
		Diet, Clothing and Medicines - -	9,000	7,000	7,000	8,512
		Cost of Raw Materials for Manufacture - -	1,000	1,000	1,500	952
		Petty Construction and Repairs - -	100	100	200	28
		Value of Medicines supplied by the Military Department - - - -	600	2,000	200	537
			10,700	10,100	8,900	10,029
		Contingent Charges.				
		Miscellaneous - - - -	838	978	1,178	673
		Total Lunatic Asylum, Rupees	21,000	20,000	19,000	19,782
		Lock Hospitals.				
		Salaries.				
		Allowances to Civil Surgeon - -	1,200	1,200	1,200	552
1	1	Apothecary - - -	3,000	2,400	2,400	1,733
			4,200	3,600	3,600	2,285
		Establishment.				
2	2	Hospital Assistants - - -	1,440	1,590	1,440	691
2	2	Matrons - - - -	480	480	480	240
8	8	Servants - - - -	1,176	1,176	1,176	582
			3,096	3,246	3,096	1,513
		Supplies and Services.				
		Diet of Patients - - - -	7,000	6,000	7,500	3,394
		Clothing and Bedding - - -	200	1,000	500	18
		Country Medicines - - -	100	100	200	12
		Value of Medicines supplied by the Military Department - - - -	200	200	200	...
		Petty Construction and Repairs - -	100	...	100	...
			7,600	7,300	8,500	3,424
		Contingent Charges.				
		Service Postage Stamps - - -	5	5	5	...
		Purchase of Furniture - - -	100	100	200	...
		Miscellaneous - - - -	799	749	899	299
			904	854	1,104	299
		Total Lock Hospitals, Rupees -	15,800	15,000	16,300	7,521
		Hospitals and Dispensaries, Local.				
		DISTRICT FUND.				
		Hospital Assistants - - -	3,400	2,600	1,400	763
		Servants - - - -	2,600	1,200	700	120
		Diet of Patients - - - -	800	500	100	15
		Country Medicines - - - -	400	300	700	32
		Contingencies - - - -	800	1 400	600	328
		Total Hospitals and Dispensaries, Local, Rupees - - -	8,000	6,000	3,500	1,258

25.—POLITICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
POLITICAL AGENTS - - - -	768	400	768	384
ENTERTAINMENT OF ENVOYS AND CHIEFS - -	5,700	1,000	5,700	958
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	2,000	2,000	2,000	...
REFUGEES AND STATE PRISIONERS - -	19,120	11,000	19,120	10,050
MISCELLANEOUS - - - -	9,412	7,600	13,412	6,768
TOTAL IMPERIAL -	37,000	22,000	41,000	18,160
PROVINCIAL.				
MISCELLANEOUS—				
Rents, Rates, and Taxes - -	2,700	2,700	2,800	2,690
Petty Construction and Repairs - -	300	300	200	104
TOTAL PROVINCIAL -	3,000	3,000	3,000	2,794
Total 25, Political, Rupees -	40,000	25,000	44,000	20,954

DETAILS.

Political Agents.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies.				
Elephant Establishment - - -	768	400	768	384
Total Political Agents, &c., Rupees -	768	400	768	384
Refugees and State Prisoners.				
Allowances to Refugee Princes - - -	10,100	1,980	10,100	1,820
Charges for Delhi, Banda, and Kuka State Prisoners -	9,020	9,020	9,020	8,230
Total Rupees and state Prisoners Rupees -	19,120	11,000	19,120	10,050
Miscellaneous.				
Rewards for Intelligence - - -	3,100	1,000	5,100	...
Presents to Hill Chiefs - - - -	1,300	1,000	2,800	587
Miscellaneous - - - -	5,012	5,600	5,512	6,181
Total, Miscellaneous, Rupees -	9,412	7,600	13,412	6,768

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ARCHÆOLOGICAL DEPARTMENT - - -	5,000	7,000	4,000	3,253
GAZETTEER AND STATISTICAL MEMOIRS - -	...	...	..	24
TOTAL, IMPERIAL -	5,000	7,000	4,000	3,277
PROVINCIAL.				
EXPLORATION OF COAL AND MINERALS - -	8,800	5,000	10,000	8,791
PROVINCIAL MUSEUMS - - -	1,800	1,800	5,000	1,865
DONATIONS TO SCIENTIFIC SOCIETIES, &c. - -	2,400	2,400	2,500	2,400
MODEL FARMS - - - -	14,000	16,000	5,500	14,053
TEA NURSERIES - - - -	...	...	...	532
CINCHONA PLANTATIONS - - -	2,000	1,000	2,500	1,843
PUBLIC EXHIBITIONS AND FAIRS - - -	10,000	8,000	2,000	9,338
GOVERNMENT BULL AND STALLION CHARGES - -	4,000	4,000	5,000	3,770
VETERINARY CLASS - - - -	24,000	23,000	20,000	22,550
BOTANICAL AND OTHER PUBLIC GARDENS - -	1,000	1,000	1,000	1,000
AGRICULTURAL DEPARTMENT - - -	30,000	29,000	53,000	36,220
EMIGRATION - - - -	...	5,000	14,000	1,33,173
PROVINCIAL STATISTICS - - -	2,000	2,000	500	38
MISCELLANEOUS - - - -		1,800	4,000	1,727
TOTAL PROVINCIAL -	1,00,000	1,00,000	1,25,000	2,37,400
LOCAL.				
VETERINARY CLASS, LOCAL - - -	14,400	6,400	6,000	4,426
STATISTICS, LOCAL - - - -	600	600	...	584
TOTAL LOCAL RUPEES -	15,000	7,000	6,000	5,010
Total 26, Scientific and other Minor Departments, Rupees - - -	1,20,000	1,14,000	1,35,000	2,45,687

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Provincial Museums.				
Grants-in-aid to Phayre Museum - - -	1,800	1,800	1,800	1,865
Herbarium - - - - -	...	...	3,200	...
Total Provincial Museums, Rupees -	1,800	1,800	5,000	1,865
Model Farms.				
Sheep and other Farms - - -	3,000	1,500	1,500	2,937
Tobacco Cultivation - - - -	11,000	11,000	4,000	9,100
Coffee, silk, jute, &c. - - - -	...	3,500	...	...
Sugarcane do. - - - -	...	...	...	2,016
Total Model Farms, Rupees -	14,000	16,000	5,500	14,053
Veterinary Class. (Numbers, 1884-85 / 1885-86)				
1 / 1 Instructor - - -	9,942	9,942	9,941	13,752
1 / 1 Interpreter - - -	1,200	1,200	1,200	1,188
4 / 3 Servants - - - -	420	420	560	534
Allowance to Pupils - - -	5,160	5,160	3,720	2,611
Travelling Allowances - - -	4,600	4,000	1,800	2,222
Miscellaneous - - - -	2,678	2,278	2,779	2,243
Total Veterinary Class, Rupees -	24,000	23,000	20,000	22,550
Miscellaneous.				
Registration of Statistics of Land Trade -	...	} 1,800	{ 1,600	1,727
Miscellaneous - - - -	...		2,400	...
Total Miscellaneous, Rupees -	...	1,800	4,000	1,727

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARITABLE ALLOWANCES:				
Allowances to Delhi, Banda, and Kuka State Prisoners and to Shan Chiefs - - - -	30,000	32,000	35,000	35,210
Total 27, Territorial, &c., Pensions, Rupees -	30,000	32,000	35,000	35,210

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES, PROVINCIAL	1,67,000	1,59,000	1,58,000	1,44,734
COMPASSIONATE ALLOWANCES - - -	3,000	3,000	3,000	2,640
GRATUITIES, PROVINCIAL - - -	12,000	11,000	11,000	26,125
REFUNDS - - - - -	...	1,000	...	...
TOTAL PROVINCIAL -	1,82,000	1,74,000	1,72,000	1,73,499
LOCAL.				
SUPERANNUATIONS AND RETIRED ALLOWANCES -	300	1,000	500	156
GRATUITIES - - - - -	700	2,000	500	243
TOTAL LOCAL -	1,000	3,000	1,000	399
Total 29, Superannuation, &c., Rupees -	1,83,000	1,77,000	1,73,000	1,73,898

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EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

DETAILS.

PROVINCIAL. Superannuation and Retired Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.*	TOTAL.	Add new Pensions and Retired allowances granted since the date of the last Estimate. †	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
Departments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue -	81,915	10,280	71,635	18,107	89,742		
Customs - -	21,574	600	20,974	...	20,974		
Forest - -	2,050	642	1,408	2,242	3,650		
General Administration -	7,825	1,400	6,425	298	6,723		
Law and Justice -	15,037	253	14,784	1,070	15,854		
Police - -	17,714	440	17,274	3,946	21,220		
Marine - -	712	...	712	108	820		
Education - -	1,050	...	1,050	...	1,050		
Medical - -	396	220	176	316	492	1,59,000	1,44,734
Miscellaneous - -	5,526	330	5,196	...	5,196		
Public Works - -	4,646	581	4,065	2,305	6,370		
Madras Government -	48	...	48	110	158		
Bengal Government -	...	...	...	1,286	1,286		
	1,58,493	14,746	1,43,747	29,788	1,73,535		
DEDUCT—Probable Outstandings - -	493	...	...		6,535		
Total -	1,58,000				1,67,000	1,59,000	1,44,734

30.—STATIONERY AND PRINTING.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED IN THE COUNTRY - -	8,000	8,000	8,000	...
GOVERNMENT PRESSES - - - -	88,000	88,000	1,00,000	5,996
PRINTING AT PRIVATE PRESSES - - -	1,000	1,000	1,000	1,022
STATIONERY SUPPLIED FROM CENTRAL STORES -	77,000	70,000	66,000	83,983
REFUNDS - - - - -	...	...	...	24
Total 30, Stationery and Printing, Rupees -	1,74,000	1,67,000	1,75,000	1,71,025

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Government Presses.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SECRETARIAT PRESS.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Superintendent - - -	7,320	5,640	5,640	5,685
		Establishment.				
10	11	Clerks, Printers and Examiners -	12,060	10,000	10,560	9,202
60	82	Readers, Compositors and Pressmen -	23,916	22,000	18,180	52,081
9	4	Servants and others - -	516	1,776	1,776	2,263
		Extra Establishment or Overtime -	30,000	30,000	20,000	...
			66,492	63,776	50,516	63,546
		Supplies and Services.				
		Cost of Materials and Stock - -	...	3,000	10,000	2,001
		Contingent Charges.				
		Rent, Rates, and Taxes - - -	500	500	...	416
		Travelling Allowances - - -	450	200	500	...
		Miscellaneous Expenses - - -	3,238	3,884	3,344	3,714
			4,188	4,584	3,844	4,130
			78,000	77,000	70,000	75,362
		Rangoon Jail Press Establishment and Charges -	10,000	11,000	30,000	10,634
		Total Government Presses, Rupees -	88,000	88,000	1,00,000	85,996

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes Superannuation Allowances transferred for payment from other Governments.

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EXPENDITURE—*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR REMITTANCE OF TREASURE - -	9,000	10,000	10,000	8,510
PROVINCIAL.				
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	1,500	1,000	2,000	1,684
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE - - - - -	2,000	3,000	2,000	270
LOSS ON SPECIE REMITTANCES - - -	200	200	...	203
COST OF BOOKS AND PUBLICATIONS - -	600	500	1,000	1,229
DONATIONS FOR CHARITABLE PURPOSES - -	1,000	12,000	11,000	478
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	200	100	200	28
REWARDS FOR DESTRUCTION OF WILD ANIMALS - -	11,000	11,000	11,000	10,314
PETTY ESTABLISHMENTS, PROVINCIAL - -	4,000	4,000	4,000	3,964
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF -	500	200	500	538
RENTS, RATES, AND TAXES - - -	2,000	2,000	200	1,461
MISCELLANEOUS AND UNFORESEEN CHARGES - -	3,000	2,000	5,000	2,308
MISCELLANEOUS REFUNDS - - -	8 000	10,000	1,100	1,79,575
CONTRIBUTIONS - - - -	7,000	4,000	...	5,600
TOTAL PROVINCIAL -	41,000	50,000	38,000	2,07,652
LOCAL.				
PETTY ESTABLISHMENTS, LOCAL - - -	41,000	31,000	81,000	56,369
MISCELLANEOUS AND UNFORESEEN CHARGES, LOCAL -	...	...	500	...
MISCELLANEOUS REFUNDS - - -	1,000	2,000	2,500	1,320
TOTAL LOCAL -	42,000	33,000	84,000	57,689
Total 31, Miscellaneous, Rupees -	92,000	93,000	1,32,000	2,73,851

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Petty Establishments, Local.				
District Cess Fund.				
Steam Launch Establishment and Contingencies -	...	...	40,500	24,396
Steam Ferry Establishment Contingencies -	...	...		
District Fund.				
Circuit-house Charges - - -	5,800	5,100	5,200	7,101
Conservancy Establishment and Contingencies -	6,700	3,200	7,300	2,676
Slaughter-house Establishment and Contingencies -	500	100	...	...
Registering Births and Deaths - -	...	...	1,000	6,504
Cattle Market Establishment - -	6,900	6,000	8,000	5
Ditto Contingencies - - -	600	100		
Bazar Establishments - - -	17,200	13,900	19,000	13,157
Ditto Contingencies - - -	3,300	2,600		2,530
Total Petty Establishments, Local, Rupees -	41,000	31,000	81,000	56,369
Miscellaneous and Unforeseen Charges, Local				
District Cess Fund.				
Miscellaneous - - - -	...	...	500	...
Total Miscellaneous, &c., Charges, Rupees-	...	...	500	...

39.—CHARGES IN RESPECT OF CAPITAL, INTEREST ON DEBT—RAILWAYS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
a.—STATE RAILWAYS - - - - -	10,82,000	9,99,000	9,75,000	8,53,183
Total 39, Charges in respect of capital, &c Rupees - - -	10,82,000	9,99,000	9,75,000	8,53,183

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Contribution to Municipality - - - -	51,000	51,000	51,000	50,400
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Original Works - - - -	1,17,000	70,000	1,08,000	59,684
Repairs - - - - -				28,221
Establishment - - - -				5,935
Tools and Plant - - - -				422
Petty Construction and Repairs - -				...
TOTAL LOCAL -	1,17,000	70,000	1,08,000	94,262
Total 46, Civil Buildings, &c., Rupees -	1,68,000	1,21,000	1,59,000	1,44,662

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON OTHER TRANSACTIONS WITH LONDON -	...	...	...	51
DEDUCT—				
CREDIT ADJUSTMENTS ON ACCOUNT OF EXCHANGE ON TRANSACTIONS WITH LONDON - -	*—10,000*	*—20,000*	*—10,000*	*—7,074*
Total 49, Exchange on Transactions with London, Rupees - - -	*—10,000*	*—20,000*	*—10,000*	*—7,023*

ASSAM.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 69 C. G.—10-6 85.—100.

CIVIL BUDGET
FOR THE
GENERAL ABSTRACT OF THE REVENUE AND
FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate 1885-86. compared with Revised Estimate 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
Civil Heads.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue - -	4	40,92,000	40,15,000	40,15,000	77,000	...
II.—Opium - - -	4	4,40,000	4,50,000	4,40,000	...	10,000
IV.—Stamps - - -	4	7,80,000	7,70,000	7,66,000	10,000	...
V.—Excise - - -	5	22,50,000	22,50,000	21,50,000	...	...
VI.—Provincial Rates - -	5	5,15,000	3,85,000	3,85,000	1,30,000	...
IX.—Forest - - -	5	2,30,000	1,80,000	2,30,000	50,000	...
X.—Registration - -	6	30,000	31,000	27,000	...	1,000
XV.—Law and Justice - -	6	1,46,000	1,60,000	1,60,000	...	14,000
XVI.—Police - - -	7	1,12,000	1,05,000	1,00,000	7,000	...
XVII.—Marine - - -	7	5,000	19,000	19,000	...	14,000
XVIII.—Education - - -	7	41,000	37,000	39,000	4,000	...
XIX.—Medical - - -	7	1,000	1,000	1,000	...	...
XX.—Scientific and other Minor Departments - -	7	45,000	45,000	...	...	..
XXI.—Interest - - -	8	5,000	5,000	5,000	...	...
XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances - -	8	2,000	1,000	1,000	1,000	...
XXIII.—Stationery & Printing - -	8	3,000	3,000	3,000	...	...
XXIV.—Miscellaneous - -	8	42,000	44,000	39,000	...	2,000
XXXIII.—Civil Buildings, Roads, and Services - - -	9	1,09,000	1,20,000	1,09,000	...	11,000
Total Civil Heads, Rupees -		88,48,000	86,21 000	84,89,000	2,79,000	52,000
Departmental Heads.						
For Details see Separate Estimates.						
XXIX.—State Railways - - -		40,000	6,000	18,000	34,000	...
XXXII.—Military Works - -		1,000	1,000	1,000	...	...
XXXIII.—Civil Buildings, Roads, and Services		3,000	4,000	3,000	...	1,000
Total Departmental Heads, Rupees -		44,000	11,000	22,000	34,000	1,000
Total Revenue and Receipts Rupees -		88,92,000	86,32,000	85,11,000	3,13,000	53,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 2,60,000.

ESTIMATE
YEAR 1885-86.
RECEIPTS AND OF THE EXPENDITURE OF ASSAM,
1885 TO 31ST MARCH 1886.

Grants.	EXPENDITURE.	Reference to Detailed Estimate.	1885-86. Budget Estimate.	1884-85. Revised Estimate.	1884-85. Budget Estimate.	Budget Estimate 1885-86, compared with Revised Estimate 1884-85. Increase.	Decrease.
	Civil Heads	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Interest on Ordinary Debt	10	...	...	1,000	...	...
2	Interest on other Obligations	10	14,000	14,000	14,000	...	...
3	Refunds and Drawbacks	10	27,000	18,000	26,000	9,000	...
4	Assignments and Compensations	11	33,000	33,000	32,000	...	...
5	Land Revenue	12	10,09,000	9,58,000	9,98,000	51,000	...
8	Stamps	14	46,000	43,000	39,000	3,000	...
9	Excise	14	9,000	8,000	10,000	1,000	...
10	Provincial Rates	15	5,000	5,000	6,000	..	...
13	Forest	15	2,10,000	2,00,000	2,00,000	10,000	...
14	Registration	16	20,000	19,000	19,000	1,000	...
15	Post Office	17	31,000	26,000	28,000	5,000	.
18	General Administration	17	2,40,000	2,36,000	2,50,000	4,000	...
19	Law and Justice	19	6,74,000	6,40,000	6,73,000	34,000	...
20	Police	22	9,45,000	9,50,000	8,65,000	...	5,000
21	Marine	24	85,000	1,30,000	1,50,000	...	45,000
22	Education	25	3,32,000	2,90,000	3,04,000	42,000	...
23	Ecclesiastical	27	21,000	18,000	20,000	3,000	...
24	Medical	27	1,81,000	1,50,000	1,32,000	31,000	...
25	Political	30	60,000	54,000	54,000	6,000	...
26	Scientific and other Minor Departments	31	40,000	40,000	29,000	...	...
27	Territorial and Political Pensions	31	27,000	27,000	30,000	...	...
29	Superannuation Allowances and Pensions	31	55,000	51,000	53,000	4,000	...
30	Stationery and Printing	32	67,000	65,000	65,000	2,000	...
31	Miscellaneous	33	69,000	69,000	69,000	...	...
32	Famine Relief	33	...	...	...	...	. .
46	Civil Buildings, Roads, and Services	33	8,69,000	8,75,000	11,05,000	...	6,000
49	Exchange on Transactions with London	34		—43,000	...	43,000	..
			50,69,000	48,76,000	51,72,000	2,49,000	56,000
	Deduct—Provincial and Local Deficits		1 33,000	4,97,000	5,58,000	3,64,000	...
	Total Civil Heads, Rupees		49,36,000	43,79,000	46,14,000	6,13,000	56,000
	Departmental Heads						
	For Details see Separate Estimates.						
40	State Railways, Capital Account		1,92,000	6,10,000	2,96,000	...	4,18,000
41	State Railways (working and maintenance)		40,000	7,000	11,000	33,000	...
42	Subsidized Railways		83,000	58,000	...	25,000	...
45	Military Works		2,00,000	2,35,000	2,14,000		35,000
46	Civil Buildings, Roads, and Services		7,73,000	8,37,000	8,09,000		64,000
	Total Departmental Heads, Rupees		12,88,000	17,47,000	13,30,000	58,000	5,17,000
	Total Expenditure, Rupees		62,24,000	61,26,000	59,44,000	6,71,000	5,73,000

Net Increase of Expenditure in 1885-86, Rupees 98,000.

The following is the estimated cost of collecting the under-mentioned Revenues:—

Land Revenue ... 24·658 per cent.
Stamps ... ... 5·897 „
Excise ... ·4 per cent.

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CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE—				
Fixed Collections - - -	26,92,000	19,51,000	19,51,000	13,55,387
Collections from Government Estates -	9,92,000	16,78,000	16,78.000	21,17,420
Quit-rents of Tributary States - -	68,000	68,000	68,000	67,701
	37,52,000	36,97,000	36,97,000	35,40,508
SALE OF GOVERNMENT ESTATES - - -	...	...	...	3
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX - - - -	14,000	13,000	13,000	51,964
RENTS &c., OF FISHERIES - - -	1,02,000	1,03,000	1,03,000	98,337
MISCELLANEOUS - - - -	2,24,000	2,02,000	2,02,000	2,56,249
Total Land Revenue, Rupees -	40,92,000	40,15,000	40,15,000	39,47,061
IMPERIAL -	14,88,000	13,98,000	14,07,000	13,70,300
PROVINCIAL -	26,04,000	26,17,000	26,08,000	25,76,761

II.—OPIUM.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884 85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
COST PRICE OF OPIUM SOLD IN EXCISE DEPARTMENT -	4,40,000	4,50,000	4,40,000	4,07,204
Total Opium, Rupees -	4,40,000	4,50,000	4,40,000	4,07,204

IV.—STAMPS.

	Budget Estimate, 1885-85.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One anna Stamps for Receipts and Cheques -	8,000	7,500	7,000	7,593
Bills of Exchange or Hoondies - -	2,000	1,500	2,000	1,614
Other General Stamps - - -	2,04,000	2,06,000	2,01,000	2,15,619
	2,14,000	2,15,000	2,10,000	2,24,826
SALE OF COURT FEE STAMPS - - -	5,50,000	5,41,000	5,42,000	5,08,726
SALE OF PLAIN PAPER TO BE USED WITH COURT FEE STAMPS - - - - -	12,000	10,000	11,000	10,634
DUTY ON IMPRESSING DOCUMENTS - - -	1,000	1,000	1,000	865
FINES AND PENALTIES - - - -	3,000	3,000	2,000	2,438
MISCELLANEOUS - - - -	...	...	...	162
Total Stamps, Rupees -	7,80,000	7,70,000	7,66,000	7,47,651
IMPERIAL -	3,90,000	3,85,000	3,83,000	3,73,826
PROVINCIAL -	3,90,000	3,85,000	3,83,000	3,73,825

REVENUE AND RECEIPTS—*continued.*

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—				
License Fees - - - -	2,28,000	2,00,000	1,54,000	1,74,430
Distillery Fees - - -	...	10,000	...	10,259
Still-head Duty - - - -	14,000	45,000	19,000	43,729
Farm of Drugs - - - -	2,36,000	2,52,000	2,03,000	2,41,703
Rent of Toddy Trees - - -	...	...	...	51
	4,78,000	5,07,000	3,76,000	4,70,172
SALE PROCEEDS OF EXCISE OPIUM—				
Sale proceeds of leases of monopoly of sale of Opium - - - -	2,22,000	1,93,000	2,74,000	2,63,104
GAIN ON SALE PROCEEDS OF EXCISE OPIUM - -	15,50,000	15,50,000	15,00,000	13,90,058
FINES, CONFISCATIONS AND MISCELLANEOUS - -	...	...	...	310
Total Excise, Rupees -	22,50,000	22,50,000	21,50,000	21,23,644
IMPERIAL -	11,25,000	11,25,000	10,75,000	10,61,822
PROVINCIAL -	11,25,000	11,25,000	10,75,000	10,61,822

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
RATES AND CESSES ON LANDS—				
Rates on Ward's Estate - - -	...	...	...	407
LOCAL.				
RATES AND CESSES ON LANDS, LOCAL - -	5,15,000	3,85,000	3,85,000	4,01,704
Total Provincial Rates, Rupees -	5,15,000	3,85,000	3,85,000	4,02,111

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—				
a. Timber - - -	...	...	...	1,020
e. Grass and other minor produce -	1,050	500	2,500	755
	1,050	500	2,500	1,775
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	15,000	15,000	19,000	12,102
a. Timber - - -	1,57,100	1,06,400	1,51,800	1,43,809
b. Firewood and Charcoal - -	2,680	2,380	2,900	2,577
c. Bamboos - - -	3,150	3,230	3,630	2,473
d. Grazing and Fodder Grass - -	100	100	100	74
e. Other minor produce - -	39,650	41,270	39,400	36,241
	2,17,680	1,68,380	2,16,830	1,97,276
Carried over -	2,18,730	1,68,880	2,19,330	1,99,051

REVENUE AND RECEIPTS—*continued.*

IX—FOREST—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,18,730	1,68,880	2,19,330	1,99,051
III.—CONFISCATED DRIFT AND WAIF WOOD -	2,100	1,910	2,000	2,678
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—				
a. Duty on Foreign Timber and other Forest Produce - - -	3,500	3,200	3,200	4,250
b. Revenue from Shared and Private Forests -	3,700	3,300	3,500	3,130
	7,200	6,500	6,700	7,380
V.—MISCELLANEOUS—				
a. Fines and Forfeitures - - -	235	320	205	334
b. Refunds - - - -	225	220	95	61
c. Other Sources - - -	1,510	2,170	1,670	1,941
	1,970	2,710	1,970	2,336
Total Forest, Rupees -	2,30,000	1,80,000	2,30,000	2,11,445
IMPERIAL -	1,15,000	90,000	1,15,000	1,05,722
PROVINCIAL -	1,15,000	90,000	1,15,000	1,05,723

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS - -	29,100	30,500	26,000	27,340
FEES FOR COPIES OF REGISTERED DOCUMENTS -	400	300	400	338
LAND REGISTRATION FEES - -	500	200	600	230
MISCELLANEOUS - - - -	...	...	...	134
Total Registration, Rupees -	30,000	31,000	27,000	28,042
IMPERIAL -	15,000	16,000	13,000	14,021
PROVINCIAL -	15,000	15,000	14,000	14,021

XV.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	6,000	4,500	5,000	4,915
COURT FEES REALISED IN CASH - - -	1,000	1,500	1,500	671
GENERAL FEES, FINES AND FORFEITURES - -	70,000	78,000	80,500	71,660
JAILS—				
Jail manufactures - - - -	20,000	18,000	23,000	20,485
Hire of convicts - - - -	45,000	54,000	47,000	51,400
Miscellaneous - - - -	1,000	1,000	500	436
	66,000	73,000	70,500	72,321
PLEADERSHIP EXAMINATION FEES - -	2,000	2,000	1,500	2,157
MISCELLANEOUS - - - -	1,000	1,000	1,000	773
Total Law and Justice, Rupees -	1,46,000	1,60,000	1,60,000	1,52,497

REVENUE AND RECEIPTS—*continued.*

XVI.—POLICE.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO RAILWAYS - - -	2,000	500		1,241
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS - - -	500	500	500	759
FEES, FINES AND FORFEITURES - - -	66,400	58,400	58,400	57,402
SUPERANNUATION RECEIPTS - - -	100	100	100	93
MISCELLANEOUS—				
Recoveries on account of clothing - -	35,000	38,000	30,000	32,228
Other Receipts - - - -	8,000	7,500	11,000	10,137
	43,000	45,500	41,000	42,365
Total Police, Rupees -	1,12,000	1,05,000	1,00,000	1,01,860

XVII.—MARINE.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
HIRE OF VESSELS - - - -		...	...	14,520
SALE PROCEEDS OF VESSELS AND STORES - -	5,000	19,000	19,000	102
MISCELLANEOUS - - - -				...
Total Marine, Rupees -	5,000	19,000	19,000	14,622

XVIII.—EDUCATION.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES, GOVERNMENT SCHOOLS - - -	36,000	33,000	35,000	33,723
SCHOOL FEES - - - -	2,500	2,000	1,500	412
CONTRIBUTIONS - - - -	500	500	300	457
SALE PROCEEDS OF BOOKS - - -	500	700	300	531
MISCELLANEOUS - - - -	1,500	800	1,900	691
TOTAL PROVINCIAL -	41,000	37,000	39,000	35,814
LOCAL.				
MISCELLANEOUS, LOCAL - - -	...	...	...	560
Total Education, Rupees -	41,000	37,000	39,000	36,374

XIX.—MEDICAL.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LUNATIC ASYLUM RECEIPTS - - -	400	400	500	355
MEDICINES SOLD BY CIVIL SURGEONS - -	500	300	400	455
MISCELLANEOUS - - - -	100	300	100	97
Total Medical, Rupees -	1,000	1,000	1,000	907

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS	...	...	...	115
LOCAL.				
INLAND LABOUR TRANSPORT FEES - - -	45,000	45,000		...
Total Scientific and other Minor Departments, Rupees - - - - - - - -	45,000	45,000	...	115

REVENUE AND RECEIPTS—*continued.*

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO MUNICIPALITIES, &c. -	1,000	1,000	...	...
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES, &c.	...	...	...	23
INTEREST ON ARREARS OF REVENUE - -	...	...	...	28
MISCELLANEOUS - - - -	3,000	3,000	4,000	3,677
TOTAL IMPERIAL -	4,000	4,000	4,000	3,728
PROVINCIAL.				
INTEREST ON GOVERNMENT SECURITIES, PROVINCIAL -	1,000	1,000	1,000	560
Total Interest, Rupees -	5,000	5,000	5,000	4,288

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - - -	1,000	500	500	395
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES -	1,000	500	500	454
Total Receipts in aid of Superannuation, &c., Allowances, Rupees - - -	2,000	1,000	1,000	849

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS - - -	200	500	200	201
SALE OF GAZETTES AND OTHER PUBLICATIONS - -	2,500	700	2,200	2,433
OTHER PRESS RECEIPTS - - -	300	1,800	600	577
Total Stationery and Printing, Rupees -	3,000	3,000	3,000	3,211

XXIV.—MISCELLANEOUS.

	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
PREMIUM ON BILLS - - - -	...	...	...	134
PROVINCIAL.				
UNCLAIMED DEPOSITS - - - -	15,000	18,000	12,000	20,133
SALE PROCEEDS OF DURBAR PRESENTS - -	1,000	400	1,000	472
SALE OF OLD STORES AND MATERIALS - -	700	1,000	1,000	581
FEES FOR GOVERNMENT AUDIT - - -	1,300	1,300	1,000	1,092
CONTRIBUTIONS - - - -	...	...	....	50
RENTS - - - - -	2,000	1,300	1,500	2,088
MISCELLANEOUS FEES, FINES AND FORFEITURES -	1,000	1,000	1,500	79
MISCELLANEOUS—PROVINCIAL—				
Cash Recoveries of Service payments in previous years - - - -	5,000	4,000	5,500	5,091
Fines and Forfeitures in Revenue Courts -	...	...	...	13
Other items - - - -	1,000	1,000	500	82
	6,000	5,000	6,000	5,186
TOTAL PROVINCIAL -	27,000	28,000	24,000	29,681
LOCAL.				
RENTS, LOCAL - - - -	14,500	13,500	14,000	10,375
MISCELLANEOUS, LOCAL - - - -	500	2,500	1,000	3,539
TOTAL LOCAL -	15,000	16,000	15,000	13,914
Total Miscellaneous, Rupees -	42,000	44,000	39,000	43,729

REVENUE AND RECEIPTS—*continued.*

XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Receipts from Ferries - - -	...	...	...	} 206
Receipts on account of *Dove, Lark* and *Hawk* -	...	...	...	
TOTAL PROVINCIAL -	...	...	...	206
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Receipts from Ferries - - -	} 1,09,000	1,20,000	{ 1,08,500	} 1,06,341
Miscellaneous - - - -			500	
TOTAL LOCAL -	1,09,000	1,20,000	1,09,000	1,06,341
Total Civil Buildings, &c., Rupees -	1,09,000	1,20,000	1,09,000	1,06,547

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1885-86.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883 84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes	...	...	1,000	229
Commission on Stock Notes - -				26
Total 1, Interest on Ordinary Debt, Rupees -	...	...	1,000	255

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on District Savings Bank Deposits -	14,000	14,000	14,000	13,120
Total 2, Interest on other Obligations, Rupees	14,000	14,000	14,000	13,120

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds - - - -	12,000	8,000	11,000	7,019
Provincial.				
Revenue Refunds, Provincial - -	15,000	10,000	15,000	8,995
Local.				
Miscellaneous Refunds - - -	...	...	...	426
Total 3, Refunds and Drawbacks, Rupees -	27,000	18,000	26,000	16,440

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.				
Revenue Refunds.	Rs.	Rs.	Rs.	Rs.
Imperial Heads.				
Opium - - - - -	1,000	...	1,000	...
Divided heads—Imperial Share.				
Land Revenue - - - -	6,000	3,000	6,000	2,810
Stamps - - - -	3,000	3,000	2,000	2,332
Excise - - - -	1,000	1,000	1,000	780
Forest - - - -	1,000	1,000	1,000	1,061
Registration - - - -	...	...	...	36
	11,000	8,000	10,000	7,019
Total Revenue Refunds, Imperial -	12,000	8,000	11,000	7,019

EXPENDITURE—*continued.*

3.—REFUNDS AND DRAWBACKS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Revenue Refunds—Provincial.				
Provincial Heads.				
Provincial Rates - - - -	1,000	...	2,000	...
Divided heads—Provincial Share.				
Land Revenue - - - -	9,000	5,000	9,000	4,787
Stamps - - - -	3,000	3,000	2,000	2,332
Excise - - - -	1,000	1,000	1,000	780
Forest - - - -	1,000	1,000	1,000	1,060
Registration - - - -	...	...	...	36
	14,000	10,000	13,000	8,995
Total Revenue Refunds, Provincial -	15,000	10,000	15,000	8,995

4.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
COMPENSATIONS - - - -	16,000	16,000	15,000	15,864
MISCELLANEOUS - - - -	17,000	17,000	17,000	18,018
Total 4, Assignments and Compensations, Rs.	33,000	33,000	32,000	33,882

DETAILS.

Compensations.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum.				
Ghulla Zemindars, District Goalpara - -	7,164	7,164	7,164	7,164
Kubo Compensations Manpur Rajah - -	6,270	6,270	6,000	6,360
Not Exceeding Rs. 5,000 per annum.				
Sayer - - - - -	1,144	1,144	1,836	2,340
Miscellaneous - - - -	892	892	...	...
	15,470	15,470		
Add for rounding -	530	530		
Total Compensations, Rupees -	16,000	16,000	15,000	15,864

EXPENDITURE—*continued.*

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS, IMPERIAL	1,10,000	1,07,000	1,10,000	1,06,541
REVENUE SURVEYS, IMPERIAL - - - -	55,000	50,000	60,000	27,617
LAND SETTLEMENT CHARGES, IMPERIAL - - -	16,000	12,000	8,000	22,432
TOTAL IMPERIAL -	1,81,000	1,69,000	1,78,000	1,56,590
PROVINCIAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS	5,18,000	4,98,500	5,17,000	4,76,768
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS, PROVINCIAL - - - - - -	1,88,000	1,83,000	1,87,000	1,81,580
REVENUE SURVEYS, PROVINCIAL - - -	93,000	85,000	1,03,000	47,069
LAND SETTLEMENT CHARGES, PROVINCIAL - - -	28,000	21,000	13,000	38,226
RENTS, RATES AND TAXES - - - -	1,000	1,500	...	1,017
TOTAL PROVINCIAL -	8,28,000	7,89,000	8,20,000	7,44,660
Total 5, Land Revenue, Rupees -	10,09,000	9,58,000	9,98,000	9,01,250

DETAILS.

Charges on account of Land Revenue Collections.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs	Rs.	Rs.
Commission on Land Revenue Collections -	2,84,560	2,80,000	2,84,600	2,77,917
Commission on House Tax - . - -	13,460	10,000	12,400	10,204
Lump Alteration -	2,98,020 —20			
Total Charges on account of Land Revenue Collections, Rupees - - -	2,98,000	2,90,000	2,97,000	2,88,121
IMPERIAL -	1,10,000	1,07,000	1,10,000	1,06,541
PROVINCIAL -	1,88,000	1,83,000	1,87,000	1,81,580
Revenue Surveys.				
DEMARCATION SURVEY.				
Cost of Boundary Pillars and Demarcation -	1,65,000	1,50,000	1,63,000	74,686
Lump Deduction -	17,000	15,000	...	...
	1,48,000	1,35,000	1,63,000	74,686
IMPERIAL -	55 000	50,000	60,000	27,617
PROVINCIAL -	93,000	85,000	1,03,000	47,069

Numbers. 1884-85.	Numbers. 1885-86.	**Land Settlement Charges.**				
		Settlement Officers and Assistants -	14,000	11,000	...	6,024
		Deputy and Assistant Superintendents of Settlements - - -	...	...	...	2,050
		Establishments - - -	9,000	1,000	...	12,220
		Field Establishment - -	15,000	15,000	17,000	7,887
		Contingencies and Miscellaneous - -	14,000	6,000	4,000	32,477
			52,000			
		Deduct—Probable Savings - -	8,000			
		Total Land Settlement Charges, Rupees -	44,000	33,000	21,000	60,658
		IMPERIAL -	16,000	12,000	8,000	22,432
		PROVINCIAL -	28,000	21,000	13,000	38,226

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EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		PROVINCIAL. **Collectors' and Deputy Commissioners', &c., Establishments.**				
		Salaries.				
11	11	Deputy Commissioners: salaries varying from Rs. 1,000 to Rs. 1,833-5-4 per mensem - - -	1,98,000	1,90,000	1,98,000	1,86,586
19	19	Assistant Commissioners: salaries varying from Rs. 400 to Rs. 800 per mensem -	1,68,000	1,25,000	1,68,000	1,09,234
4	5	Supernumerary Assistant Commissioners -				
29	29	Extra Assistant Commissioners: salaries varying from Rs. 250 to Rs. 600 per mensem - - -	1,34,400	1,28,000	1,34,400	1,28,020
1	1	Special Extra Assistant Commissioner at Rs. 150 per mensem - -				
10	10	Sub-Deputy Collectors: salaries varying from Rs. 100 to Rs. 200, per mensem -	17,400	17,000	17,400	12,126
		Deputy Magistrates and Deputy Collectors	...	...	...	1,504
			5,17,800	4,60,000	5,17,800	
		DEDUCT—Probable Savings -	40,600	...	26,600	
			4,77,200	4,60,000	4,91,200	
		Less deduction on account of the Civil Service Annuity - - -	7,200	...	7,200	
			4,70,000	4,60,000	4,84,000	4,37,470
		DEDUCT— Moiety of salaries provided under "Grant 19, Criminal Courts," page 20 -	2,35,000	2,30,000	2,42,000	2,18,735
			2,35,000	2,30,000	2,42,000	2,18,735
4	4	Tehsildars - - - -	6,000	6,000	6,000	...
			2,41,000	2,36,000	2,48,000	2,18,735
		Establishment.				
		Chief Office Establishment—				
477	476	Clerks and Servants - -	1,51,000	1,55,000	1,60,682	1,53,632
43	43	Subordinate Executive Establishments	5,000	5,000	5,296	4,891
86	118	Tehsildar's Establishment - -	20,000	10,000	9,072	9,719
			1,76,000	1,70,000	1,75,050	
		DEDUCT—Probable Savings -	...	...	5,050	
			1,76,000	1,70,000	1,70,000	1,68,242
		Contingencies.				
		Charges for Remittance of Treasure within the Districts - - - -	720	500	1,500	673
		Law Charges - - - -	5,250	3,500	3,500	3,385
		Service Telegrams - - - -	2,260	2,000	2,000	1,782
		Tour Charges - - - -	3,400	3,500	4,000	2,406
		Purchase and Repair of Tents - -	870	500	500	697
		Hot and Cold Weather Charges - -	1,400	2,000	2,000	1,745
		Purchase and Repair of Furniture - -	2,600	2,000	2,000	2,189
		Feed and Keep of Elephants - - -	1,400	1,000	1,500	793
		Rents, Rates and Taxes - - -	...	...	1,500	...
		Petty Construction and Repairs - -	800	1,000	1,500	607
		Office Expenses and Miscellaneous - -	8,240	8,500	10,000	13,606
			26,940	24,500	30,000	27,883
		Travelling Allowances.				
		Travelling and Tentage Allowances of Officers -	15,000	14,000	15,000	12,051
		Travelling Allowances of Establishment -	2,200	2,000	2,000	1,468
			17,200	16,000	17,000	13,519
		Official Postage.				
		Purchase of Service Stamps - - -	5,000	5,500	5,000	5 560
		Carried over -	4,66,140	4,52,000	4,70,000	4,33,939

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Collectors' and Deputy Commissioners', &c.—*contd.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,66,140	4,52,000	4,70,000	4,33,939
Charges for the Service of Revenue Processes.				
Nazirs (Sheriffs) - - - -	10,450	10,000	10,464	9,776
Runners (Process-servers) - - -	29,500	27,000	30,216	28,481
Extra ditto - - -	2,050	2,000	500	1,838
Contingencies - - - -	2,350	2,500	2,000	2,734
	44,350	41,500	43,180	42,829
Revenue Record Room charges.				
Establishments - - - -	5,000	5,000	4,500	...
Remuneration to Copyists - - -	2,000			
Contingencies - - - -	1,000			
	8,000	5,000	4,500	...
	5,18,490	4,98,500	5,17,680	4,76,768
DEDUCT—Probable Savings -	490	...	680	...
Total Collrs.' & Depy. Commrs.', &c., Estabts., Rupees - - - -	5,18,000	4,98,500	5,17,000	4,76,768

8.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE—				
Proportion of Charges of the Inspector General of Police, &c.	2,807	2,750	2,700	2,336
Do. do. Registration	780	...	...	...
Freight and Packing Charges - - - -	135	150	132	111
Purchase of Service Stamps - - -	150	50	135	87
Purchase and Repair of Furniture - - -	380	180	351	29
Miscellaneous - - - - -	43	70	86	77
	708	450	704	304
	4,295	3,200	3,404	2,640
Lump alteration -	...	...	+ 66	...
	4,295	3,200	3,470	2,640
CHARGES FOR THE SALE OF GENERAL STAMPS - -	6,660	6,300	6,307	6,567
CHARGES ON SALE OF COURT FEE STAMPS - -	16,654	16,000	13,500	13,638
DISCOUNT ON PLAIN PAPER - - - -	891	800	723	658
STAMP PAPER SUPPLIED FROM CENTRAL STORES - -	17,500	16,700	15,000	12,611
Total 8, Stamps, Rupees -	46,000	43,000	39,000	36,114
IMPERIAL -	23,000	22,000	20,000	18,057
PROVINCIAL -	23,000	21,000	19,000	18,057

9.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS - - - - -	5,600	5,300	7,300	4,956
SUPERINTENDENT OF STAMPS AND EXCISE - -	3,400	2,700	2,700	2,336
Total 9, Excise, Rupees -	9,000	8,000	10,000	7,292
IMPERIAL -	5,000	4,000	5,000	3,646
PROVINCIAL -	4,000	4,000	5,000	3,646

EXPENDITURE—*continued.*

9.—EXCISE—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
			Rs.	Rs.	Rs.	Rs.
		Distillery Establishment - -	...	...	...	321
35	36	District Establishment - -	3,800	3,800	4,476	3,417
			3,800	3,800	4,476	3,738
		Contingencies - - - -	1,890	1,500	2,920	1,218
		Petty Construction and Repairs - -	10	...	10	...
			1,900	1,500	2,930	1,218
			5,700	5,300	7,406	4,956
		DEDUCT—Probable Savings -	100	...	106	...
		Total Collectors', Commissioners' and Cantonment Magistrates' Establishments, Rupees	5,600	5,300	7,300	4,956
		Superintendent of Stamps and Excise.				
		Proportion of Charges of Inspector of Police, &c. -	2,800	2,700	2,700	2,336
		Pay of Excise Clerk in Inspector General's Office -	600	...	...	...
		Total Superintendent of Stamps, &c., Rupees	3,400	2,700	2,700	2,336

10.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.	Rs.	Rs.	Rs.	Rs.
COLLECTION OF RATES AND CESSES - - -	5,000	5,000	6,000	3,910
Total 10, Provincial Rates, Rupees -	5,000	5,000	6,000	3,910

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS - - -	88,600	94,400	83,300	88,522
B.—ESTABLISHMENTS - - - -	1,21,400	1,05,600	1,16,700	1,08,920
Total 13, Forest, Rupees -	2,10,000	2,00,000	2,00,000	1,97,442
IMPERIAL -	1,05,000	1,00,000	1,00,000	98,721
PROVINCIAL -	1,05,000	1,00,000	1,00,000	98,721

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
A—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	920	1,950	800	1,247
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	8,350	7,230	7,700	6,751
III.—CONFISCATED DRIFT AND WAIF WOOD -	330	175	300	55
VI.—LIVE AND DEAD STOCK - - -	13,490	11,400	13,950	14,354
VII.—COMMUNICATIONS AND BUILDINGS - -	24,800	26,930	20,450	20,994
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS - - - -	39,100	43,750	38,300	43,110
IX.—MISCELLANEOUS - - -	1,610	2,965	1,800	2,011
Total A—Conservancy and Works, Rupees -	88,600	94,400	83,300	88,522

EXPENDITURE—*continued.*

13.—FOREST—*continued.*

B.—Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—SALARIES—				
a. Conservators	15,000	18,000	12,000	12,541
b. Superior Officers	39,600	26,300	40,200	38,690
c. Subordinate Forest and Depôt Establishments	29,804	28,604	29,328	28,080
d. Office Establishments	11,700	10,800	9,180	9,131
e. Deputation and Special Allowances	1,200	1,200	1,200	1,141
	97,304	84,904	91,908	89,583
II.—TRAVELLING ALLOWANCES—				
a. Conservators	2,500	2,500	2,500	1,976
b. Superior Officers	12,700	10,600	13,300	10,174
c. Subordinate Forest and Depôt Establishments	4,700	3,700	5,200	3,182
d. Office Establishments	401	446	496	11
	20,301	17,246	21,496	15,343
III.—CONTINGENCIES—				
a. Stationery	136	112	126	15
b. Carriage of Tents and Records	360	330	390	159
c. Office Rents	360	390	360	614
e. Official Postage	1,209	948	870	1,204
f. Sundries	1,730	1,670	1,550	2,002
	3,795	3,450	3,296	3,994
Total B—Establishments, Rupees	1,21,400	1,05,600	1,16,700	1,08,920

14.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	2,080	2,600	3,000	2,402
DISTRICT CHARGES	17920	16,400	16,000	13,874
Total 14, Registration, Rupees	20,000	19,000	19,000	16,276
IMPERIAL	10 000	10,000	10,000	8,138
PROVINCIAL	10 000	9000	9,000	8,138

DETAILS.

Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Office Establishment	1,560	2,300	2,280	2,295
Service Postage Stamps	80	80	80	65
Miscellaneous	110	100	110	35
Travelling Allowances	280	100	480	...
Service Telegrams	50	20	50	7
Total Superintendence, Rupees	2,080	2,600	3,000	2,402

Numbers. 1884-85.	Numbers. 1885-86.	District Charges.				
		Salaries.				
1	2	Registry Officers	1,620	1,400	600	600
		Sub-Registrars' Commission	6,490	5,900	5,898	4,867
			8,110	7,300	6,498	5,467
		Establishment.				
32	32	Clerks and Servants	7,550	7,200	7,128	7,245
		Temporary Establishment	320	300	731	...
			7,870	7,500	7,859	7,245
		Contingencies.				
		Travelling Allowances	50	50	55	...
		Petty Construction and Repairs	...	150	500	18
		Service Postage Stamps	90	80	185	89
		Miscellaneous	1,800	1,320	903	1,055
			1,940	1,600	1,643	1,162
		Total District Charges, Rupees	17,920	16,400	16,000	13,874

EXPENDITURE—*continued.*

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DISTRICT POST ESTABLISHMENTS, PROVINCIAL -	...	...	...	387
LOCAL.				
DISTRICT POST ESTABLISHMENTS, LOCAL - -	31,000	26,000	28,000	21,994
Total 15, Post Office, Rupees -	31,000	26,000	28,000	22,381

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CIVIL OFFICE OF ACCOUNT AND AUDIT - -	44,000	43,000	44,000	42,356
PROVINCIAL.				
SALARY OF CHIEF COMMISSIONER - -	48,000	48,000	48,000	66,142
TOUR EXPENSES - - - -	7,000	7,500	9,000	5,233
CIVIL SECRETARIAT - - - -	81,000	79,500	83,000	81,541
COMMISSIONERS - - - -	56,000	52,000	54,000	53,024
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES -	4,000	6,000	12,000	8,110
TOTAL PROVINCIAL -	1,96,000	1,93,000	2,06,000	2,14,050
Total 18, General Administration, Rupees -	2,40,000	2,36,000	2,50,000	2,56,406

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL. Civil Office of Account and Audit.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Comptroller - - -	14,400	14,000	14,000	12,595
		Establishment.				
24	24	Superintendents and Clerks - -	26,500	26,500	26,244	27,193
8	8	Servants - - -	900		912	
			27,400	26,500	27,156	27,193
		Contingencies.				
		Hot and Cold Weather Charges - -	300	300	300	149
		Section writing - - -	120	90	100	112
		Purchase and Repair of Furniture - - -	200	110	150	215
		Service Telegrams - - - -	350	350	350	281
		Office Expenses and Miscellaneous - -	830	900	900	804
			1,800	1,750	1,800	1,561
		Travelling Expenses.				
		Travelling Allowances - - -	500	200	500	487
		Official Postage.				
		Purchase of Service Stamps - - -	600	550	600	520
			44,700	43,000	44,056	42,356
		DEDUCT—Probable Savings -	700	...	56	..
		Total Civil Office of Account and Audit, Rupees	44,000	43,000	44,000	42,356

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate 1884-85.	Accounts, 1883-84.
		PROVINCIAL.				
		Salary of Chief Commissioner.	Rs.	Rs.	Rs.	Rs.
1	1	Chief Commissioner - -	50,000	48,000	50,000	66,142
		Deduct—On account of Civil Service Annuity - -	2,000		2,000	...
		Total Salary of Chief Commr., Rs.	48,000	48,000	48,000	66,142
		Tour Expenses.				
		Travelling Allowances, Chief Commissioner, Secretary and Establishment - - - -	5,500	5,500	7,000	4,475
		Contingencies and Miscellaneous - - -	1,400	1,900	1,916	674
		Camp Establishment - - - -	100	100	84	84
		Total Tour Expenses, Rupees -	7,000	7,500	9,000	5,233
		Civil Secretariat.				
		Salaries.				
1	1	Secretary - - -	24,000	21,500	24,000	17,466
1	1	Assistant Secretary - -	8,400	7,000	8,400	8,064
			32,400	28,500	32,400	25,530
		Establishment.				
31	31	Superintendents and Clerks - -	37,000	37,000	37,000	42,254
1	1	Hospital Assistant - -	600	550	540	
27	27	Servants - - -	3,300	3,450	3,648	
3		Temporary Establishment - -	100	...	1,500	
			41,000	41,000	42,688	42,254
		Contingent Charges.				
		Purchase and Repair of Furniture - -	200	100	300	416
		Purchase of Books, Newspapers, &c. - -	1,200	900	1,200	751
		Hot and Cold Weather Charges - -	150	200	100	176
		Section writing - - - -	200	100	150	247
		Service Telegrams - - - -	1,800	1,300	1,300	1,748
		Office Expenses and Miscellaneous - -	3,000	3,200	3,100	6,617
			6,550	5,800	6,150	9,955
		Travelling Allowances - - -	1,000	1,200	2,000	644
		Purchase of Service Stamps - - -	3,000	3,000	1,500	3,158
			4,000	4,200	3,500	3,802
			83,950	79,500	84,738	81,541
		DEDUCT—On account of Civil Service Annuity, and Savings - - -	2,950	...	1,738	...
		Total Civil Secretariat, Rupees -	81,000	79,500	83,000	81,541
		Commissioners.				
		Salary.				
1	1	Commissioner - - -	30,000	27,000	30,000	27,573
		Deduct—On account of Civil Service Annuity - -	1,200		1,200	...
			28,800	27,000	28,800	27,573
		Establishment.				
26	26	Clerks - - - -	18,624	18,000	18,624	19,828
11	11	Servants - - - -	1,116	1,000	1,080	
			19,740	19,000	19,704	19,828
		Carried over -	48,540	46,000	48,504	47,401

EXPENDITURE —*continued*

18.—GENERAL ADMINISTRATION —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Commissioners —continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	48,540	46,000	48,504	47,401
Contingencies.				
Hot and Cold Weather Charges - -	260	260	140	213
Purchase and Repair of Furniture - -	700	340	500	241
Purchase and Repair of Tents - -	20	..	20	...
Tour Charges - - - -	400	500	500	54
Service Telegrams - - - -	350	350	350	260
Miscellaneous - - - -	756	350	300	298
	2,486	1,800	1,810	1,066
Travelling Expenses.				
Travelling Allowances of Officers - -	3,000	3 000	3,000	3,066
Ditto ditto of Establishment - -	700	300	200	699
	3,700	3,300	3,200	3,765
Official Postage.				
Service Postage Stamps - - -	1,300	900	1,000	792
	56,026	52,000	54,514	53,024
DEDUCT—Probable Savings -	26	...	514	...
Total Commissioners, Rupees -	56,000	52,000	54,000	53,024
Provincial Estabts. in Imperial Offices.				
CIVIL OFFICE OF ACCOUNT AND AUDIT.				
Numbers. 1884-85. 8; 1885-86. 6 — Clerks and Servants - -	4,000	6,000	12,000	8,110
Total Provincial Establishments, &c., Rupees -	4,000	6,000	12,000	8,110

19.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
LAW OFFICERS - - - - -	3,000	3,000	4,000	2,159
JUDICIAL COMMISSIONERS - - -	...	..	...	1,959
CIVIL AND SESSIONS COURTS - - -	1,34,000	1,32,000	1,37,000	1,33,406
CRIMINAL COURTS - - - -	3,94 000	3,70,000	3,90,000	3,62,966
JAILS - - - - -	1,25,000	1,15,000	1,25,000	1,13,343
PLEADERSHIP EXAMINATION CHARGES - -	...	...	...	237
RENTS, RATES AND TAXES - - -	1,000	1,500	..	1,025
REFUNDS - - - - -	17,000	18,500	17,000	13,504
Total 19, Law and Justice, Rupees -	6,74,000	6,40,000	6,73,000	6,28,599

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Law Officers.	Rs.	Rs.	Rs.	Rs.
3	3	Government Pleaders -	1,260	1,260	1,260	1,260
		Fees to Pleaders in Sessions Cases -	1,740	1,740	2,740	899
		Total Law Officers, Rupees -	3,000	3,000	4,000	2,159

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Civil and Sessions Courts.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Civil and Sessions Judge - - -	24,000	22,400	30,000	28 800
1	1	Subordinate Judge - - -	9,600	9,600	9,600	9,600
9	9	Moonsiffs - - -	30,000	30,000	30,000	28,221
			63,600	62,000	69,600	66,621
		Establishment.				
1	1	Translator - - - -	980	1,000	960	960
3	3	Civil Court Ameens - - -	1,800	1,800	1,800	1,829
76	77	Clerks and Servants - - -	26,230	25,200	25,100	24,698
			29,010	28,000	27,860	27,487
		Contingencies.				
		Petty Construction and Repairs - -	600	1,000	713	181
		Purchase and Repair of Furniture - -	740	800	600	504
		Diet and Travelling Expenses to Witnesses -	1,200	1,300	1,200	962
		Service Telegrams - - - -	50	50	50	34
		Hot and Cold Weather Charges - - -	380	380	381	288
		Section writing - - - -	6,300	5,000	6,300	4,387
		Miscellaneous - - - -	600	470	1,200	465
			9,870	9,000	10,444	6,821
		Travelling Expenses.				
		Travelling Allowances of Officers - -	} 1,200	900	900	{ 1,138
		Ditto of Establishment - -				27
			1,200	900	900	1,165
		Purchase of Service Stamps - - -	800	600	1,000	585
		Charges for the service of Judicial Processes -	30,800	31,500	33,000	30,727
			31,600	32,100	34,000	31,312
			1,35,280	1,32,000	1,42,804	
		DEDUCT—On account of Civil Service Annuity -	960	...	1,200	
			1,34,320	1,32,000	1,41,604	
		DEDUCT—Probable Savings -	320	...	4,604	
		Total Civil and Sessions Courts, Rupees -	1,34,000	1,32,000	1,37,000	1,33,406
		Criminal Courts.				
		Salaries.				
		Moiety of the Salaries of Collectors, Magistrates and others, as particularised under Grant 5, "Collectors', &c., Establishments," page 13 - - - -	2,35,000	2,30,000	2,42,000	2,18,735
		Establishment.				
299	304	{ Clerks - - - -	} 97,600	98,000	98,335	96,181
		{ Servants - - - -				
43	43	Subordinate Executive Establishment - -	5,300	5,000	5,296	4,891
			1,02,900	1,03,000	1,03,631	1,01,072
		Carried over -	3,37,900	3,33,000	3,45,631	3,19,807

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Criminal Courts—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,37,900	3,33,000	3,45,631	3,19,807
Contingencies.				
Carriage of Corpses and Wounded Persons -	120	100	100	106
Diet-money and Road-money to Witnesses -	580	1,000	1,000	507
Service Telegrams - - -	2,260	2,000	2,000	1,782
Purchase and Repair of Tents - - -	870	400	500	698
Tour Charges - - -	3,400	3,500	4,000	2,406
Feed and Keep of Elephants - - -	1,400	1,000	1,500	793
Hot and Cold Weather Charges - -	1,400	2,000	2,000	1,744
Purchase and Repair of Furniture - -	2,600	2,000	2,000	1,487
Petty Construction and Repairs - -	800	1,000	1,500	295
Rents, Rates and Taxes - - -	...	...	1,500	...
Miscellaneous - - - -	5,940	6,000	4,900	7,541
	19,370	19,000	21,000	17,359
Travelling Expenses.				
Travelling and Tentage Allowances of Officers -	15,000	14,000	15,000	11,975
Ditto of Establishment -	1,600	1,000	1,500	989
	16,600	15,000	16,500	12,964
Charges for the service of Criminal Processes -	9,400	7,500	8,000	7,276
Purchase of Service Stamps - - -	5,000	5,500	5,000	5,560
	14,400	13,000	13,000	12,836
	3,88,270	3,80,000	3,96,131	
LUMP ALTERATION -	+ 5,730	—10,000	—6,131	
Total Criminal Courts, Rupees -	3,94,000	3,70,000	3,90,000	3,62,966
Jails.				
INSPECTION AND GENERAL SUPERINTENDENCE.				
Proportion of Charges of the Inspector-General of Police - - - -	2,800	2,500	2,700	2,336
DISTRICT JAILS.				
Establishments.				
Numbers. 1884-85. / 1885-86.				
3 / 3 Allowance to Superintendents -	3,900	3,900	3,900	3,730
14 / 14 Executive Establishment - -	8,540	9,100	8,220	8,502
36 / 36 Burkundazee Establishment - -	4,260	4,300	3,996	4,193
Extra and Temporary Establishment -	1,820	700	2,664	...
4 / 4 Hospital Assistants (including Charge Allowances) - - -	4,260	5,500	4,365	5,778
7 / 7 Compounders and Dressers, Clerks and Servants - - -	1,400	1,500	1,428	1,552
	24,180	25,000	24,573	23,755
Supplies and Services.				
Rations - - - -	50,000	49,000	48,550	49,899
Clothing and Bedding - - -	5,893	1,500	5,880	705
Hospital Charges - - - -	2,914	3,000	2,160	2,530
Petty Construction and Repairs - -	2,960	2,000	3,375	1,889
Cost of Medical Stores - - -	700	1,000	960	1,518
Passage-money of Convicts - - -	2,095	500	2,302	336
Miscellaneous - - -	5,998	8,000	5,169	7,454
	70,560	65,000	68,396	64,331
	94,740	90,000	92,969	88,086
DEDUCT—Probable Savings -	319	...	258	...
	94,421	90,000	92,711	88,086
Carried over -	97,221	92,500	95,411	90,422

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Jails—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	97,221	92,500	95,411	90,422
JAIL MANUFACTURES. *District Jails.*				
Raw Materials - - - -	26,650	20,000	28,300	20,148
Manufactory Establishment - - -	84	84	84	...
Miscellaneous - - -	1,045	2,416	1,205	2,773
	27,779	22,500	29,589	22,921
Total Jails, Rupees -	1,25,000	1,15,000	1,25,000	1,13,343

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs,
SUPERINTENDENCE - - - -	33,000	31,900	31,900	28,092
DISTRICT EXECUTIVE FORCE - - -	4,17,000	4,22,000	8,16,000	8,52,539
VILLAGE POLICE - - - -	600	600	1,100	1,153
RAILWAY POLICE - - - -	...	...	...	622
SPECIAL FRONTIER POLICE - - -	4,74,000	4,80,000	...	114
COLLECTION OF CATTLE TRESPASS FINES - - -	19,000	15,000	15,000	16,018
REFUNDS - - - - -	1,000	500	1,000	909
	9,44,600	9,50,000	8,65,000	8,99,447
LUMP ADDITION -	400	...	...	...
Total 20, Police, Rupees -	9,45,000	9,50,000	8,65,000	8,99,447

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General - - -	20,000	15,000	20,000	13,227
17	17	Clerks and Servants - - - Temporary Establishment - -	9,980	7,000	9,000	6,369
			29,980	22,000	29,000	19,596
		Contingent Charges.				
		Travelling Expenses and Allowances - -	2,000	2,400	2,000	212
		Service Postage Stamps - -	600	500	500	554
		Service Telegrams - - - -	600	500	500	541
		Steam Launch "Kestrel" - - -	8,100	6,000	9,000	6,627
		Miscellaneous - - - -	820	500	800	562
			12,120	9,900	12,800	8,496
			42,100	31,900	41,800	28,092
		DEDUCT—$\frac{4}{15}$ths debitable to Excise, Stamps and Jails	8,268	...	8,341	...
			33,832	31,900	33,459	28,092
		DEDUCT—Probable Savings -	832	...	1,559	...
		Total Superintendence, Rupees -	33,000	31,900	31,900	28,092

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	District Executive Force.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
8	4	District Superintendents - -	30,000	27,000	58,200	55,536
6	5	Assistant Superintendents - -	22,800	20,000	27,600	28,758
			52,800	47,000	85,800	84,294
		Police Force.				
31	20	Inspectors - - -	34,200	34,000	55,200	55 075
100	59	Sub-Inspectors - - -	43,800	42,000	72,090	66,067
452	243	Head Constables - - -	44,340	42,000	85,602	74,994
4,010	1,722	Constables - - -	1,62,430	1,57,000	4,07,976	3,59,122
		Kuki Scouts - - -	...	1,000	2,712	2,467
10	...	Buglers - - -	...	...	1,320	1,312
	...	Language Allowance - -	60	...	360	360
			2,84,830	2,76,000	6,25,260	5,59,397
		Establishment.				
4	...	Hospital Assistants (including Charge Allowances) - - -	480	3,000	3,825	2,754
25	17	Compounders, Dressers, &c. - -	1,420	1,500	2,568	2,853
23	19	Clerks - - -	} 11,980	12,000	15,897	13,653
17	11	Servants - - -				
	16	Boat Establishment - -	10,170	3,000	10,288	3,624
	8	Elephant Establishment - -	1,140	1,500	2,844	1,776
			25,190	21,000	35,422	24,660
		Supplies and Services.				
		Clothing - - - -	13,860	14,000	35,000	59,534
		Arms and Accoutrements, including Ordnance Stores	2,630	6,000	5,794	26,668
		Boats, Elephants and Mules - - -	460	6,000	880	9,651
		Oil for lighting Station-houses, and Guards -	1,680	2,000	2,390	3,224
		Repair of Boats - - - -	260	300	270	216
		Petty Construction and Repairs - -	10,420	9,000	18,253	24,266
		Purchase of Tents, Furniture, &c. - -	1,620	700	2,870	2,473
		Cost of Medical Stores - - -	1,000	8,000	...	3,507
		Bazar Medicine - - - -	290	300	685	806
		Carriage of Police Escorts - - -	3,390	3,600	5,414	6,391
		Hospital Charges - - - -	150	100	217	201
			35,760	50,000	71,773	1,36,937
		Contingent Charges.				
		Provincial Grant for Municipal Police - -	...	4,000	3,940	...
		Marksmen's Allowance - - -	...	1,000	1,128	382
		Good-conduct Allowance - - -	1,500	1,000	4,243	2,763
		Rents, Rates and Taxes - - -	...	...	86	...
		Travelling Allowances and Expenses - -	10,050	10,000	11,405	18,169
		Feed and keep of Elephants - - -	580	500	1,945	997
		Service Postage Stamps - - -	2,530	2,500	2,895	3,314
		Rewards - - - -	680	700	630	735
		Service Telegrams - - -	410	400	660	840
		Hot and Cold weather charges - -	560	600	690	638
		Office Expenses and Contingencies - -	2,400	7,300	10,193	19,413
			18,710	28,000	37,815	47,251
			4,17,290	4,22,000	8,56,070	8,52,539
		DEDUCT—Probable Savings -	290	...	40,070	...
		Total District Executive Force, Rupees -	4,17,000	4,22,000	8,16,000	8,52,539

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Special Frontier Police, Provincial.	Budget Estimate, 1885-86. Rs.	Revised Estimate, 1884-85. Rs.	Budget Estimate, 1884-85. Rs.	Accounts, 1883-84. Rs.
4	4	Commandants - - -	33,990	29,000	...	...
1	1	Assistant Superintendent - -	5,400	5,500	...	...
11	11	Subadars - - -	21,000	20,000	...	...
40	40	Jemadars - - -	28,800	28,000	...	..
214	238	Havildars - - -	43,090	40,000	...	...
2,300	2,300	Sipahis - - -	2,37,850	2,30,000	...	...
		Batta Allowance - - -	9,900	...	...	...
...	23	Kuki Scouts - - -	2,280	2,300	...	...
...	2	Clerk and Servant - -	1,920	1,700	...	...
10	10	Buglers - - -	1,250	800	...	...
...	5	Hospital Assistants - -	3,830	3,200	...	...
...	7	Blacksmiths - - -	1,500	1,300	...	...
...	13	Compounders and Dressers - -	1,430	1,400	...	..
...	26	Elephant and Mule Establishment -	3,290	2,000	...	...
		Boat Establishment - -	470	500	...	...
		Language Allowance - -	530	300	...	...
			3,96,530	3,66,000	...	...
		Supplies and Services.				
		Clothing - - - - -	36,920	40,000	...	...
		Arms and Accoutrements, including Ordnance Stores -	4,800	25,600	...	...
		Boats, Elephants and Mules - - -	750	1,300	...	...
		Oil for lighting Station Houses, and Guards- -	710	700	...	...
		Repair of Boats - - - -	10	100	...	...
		Petty Construction and Repairs - - -	6,460	4,500	...	...
		Purchase of Tents, Furniture, &c. - -	1,110	1,100	...	...
		Cost of Medical Stores - - -	2,500	6,900	...	...
		Bazar Medicine - - - -	390	500	...	...
		Carriage of Police Escorts - - - -	2,020	2,200	...	...
		Hospital Charges - - - -	70	100	...	...
			55,740	83,000	...	...
		Contingent Charges.				
		Marksmen's Allowance - - -	1,360	500	...	...
		Good Conduct Allowance - - -	2,680	2,300	...	...
		Travelling Allowances and Expenses - -	5,450	6,000	...	...
		Feed and Keep of Elephants - - -	1,470	800	...	...
		Service Postage Stamps - - -	360	400	...	...
		Rewards - - - - -	130	200	...	...
		Service Telegrams - - - -	250	300	...	...
		Hot and Cold weather charges - - -	130	200	...	...
		Rents, Rates and Taxes - - -	...	...	...	114
		Office Expenses and Contingencies - -	9,900	20,300	...	...
			21,730	31,000	...	114
		Total Special Frontier Police, Provincial, Rupees - - - -	4,74,000	4,80,000	...	114

21.—MARINE.

Provincial.	Budget Estimate, 1885-86. Rs.	Revised Estimate, 1884-85. Rs.	Budget Estimate, 1884-85. Rs.	Accounts, 1883-84. Rs.
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—				
Inland Steamers and Flats - -	85,000	1,30,000	1,50,000	1,03,089
Total 21, Marine, Rupees -	85,000	1,30,000	1,50,000	1,03,089

EXPENDITURE—*continued.*

22.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
INSPECTION - - - -	46,000	44,000	46,000	44,876
GOVERNMENT SCHOOLS - - - -	78,100	72,000	70,000	68,312
NORMAL SCHOOLS - - - -	13,000	12,000	12,000	12,298
TECHNICAL SCHOOLS - - - -	5,000	6,000	5,000	5,423
SCHOLARSHIPS - - - -	7,700	7,500	7,000	7,004
PRIZES - - - - -	560	500	660	514
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE -	1,000	2,000	2,000	650
GOVERNMENT BOOK DEPÔT - - -	500	500	500	721
GRANTS-IN-AID - - - -	18,854	18,000	21,840	19,796
MISCELLANEOUS - - - -	3,286	1,500	2,000	1,545
TOTAL, PROVINCIAL -	1,74,000	1,64,000	1,67,000	1,61,139
LOCAL.				
INSPECTION, LOCAL - - - -	11,500	11,000	11,000	6,908
NORMAL SCHOOLS, LOCAL - - -	9,500	6,000	7,500	4,039
SCHOLARSHIPS, LOCAL - - - -	9,500	8,000	11,500	7,287
PRIZES, LOCAL - - - -	...	...	...	15
GRANTS-IN-AID, LOCAL - - - -	1,19,500	98,000	1,02,000	93,710
MISCELLANEOUS, LOCAL - - -	8,000	3 000	5,000	3,753
TOTAL, LOCAL -	1,58,000	1,26,000	1,37,000	1,15,712
Total 22, Education, Rupees -	3,32,000	2,90,000	3,04,000	2,76,851

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Inspection.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector - - -	12,000	12,000	12,000	12,034
9	9	Deputy Inspectors - - -	11,100	11,000	11,100	11,207
7	7	Sub-Deputy Inspectors - -	2,880	3,000	2,880	3,819
			25,980	26,000	25,980	27,060
		Establishment.				
32	32	Clerks - - - - / Servants - - - -	7,344	7,500	7,704	7,556
		Contingent Charges.				
		Travelling and Tentage Allowances - -	9,776	8,500	10,000	8,081
		Service Postage Stamps - - -	1,300	1,000	1,000	1,274
		Service Telegrams - - - -	150	100	100	138
		Office rent - - - -	120	100	120	25
		Miscellaneous - - - -	1,330	800	1,096	742
			12,676	10,500	12,316	10,260
		Total Inspection, Rupees -	46,000	44,000	46,000	44,876

Numbers. 1884-85.	Numbers. 1885-86.	Government Schools.				
		HIGH, MIDDLE AND LOW.				
81	95	Head Masters, Masters, Teachers and others - - -	50,718	44,000	44,316	43,603
44	45	Servants - - -	3,773	3,000	3,617	2,127
		Travelling Allowances and Expenses - -	...	500	91	307
		Service Postage Stamps - - -	90	100	90	67
		Petty Construction and Repairs - -	1,650	1,000	495	2,664
		Rents, Rates and Taxes - - -	24	...	...	2
		Hot and Cold weather charges - -	996	1,000	798	706
		Contingencies and Miscellaneous - -	2,049	3,400	1,383	1,547
			59,300	53,000	50,790	51,023
		Carried over -	59,300	53,000	50,790	51,023

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL*—continued. Government Schools—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	59,300	53,000	50,790	51,023
		MIDDLE.				
76	75	Head Masters, Masters, Teachers and others - - -	15,972	16,000	16,212	14,138
20	20	Servants - - -	720	700	684	680
		Petty Construction and Repairs - -	787	1,000	1,000	1,219
		Service Postage Stamps - - -	61	50	57	44
		Hot and Cold weather charges - -	408	550	408	443
		Miscellaneous - - - -	852	700	1,139	765
			18,800	19,000	19,500	17,289
			78,100	72,000	70,290	68,312
		DEDUCT—Probable Savings -	...	...	290	...
		Total Government Schools, Rupees -	78,100	72,000	70,000	68,312
		Normal Schools.				
15	15	Head Masters, Masters, Teachers and others - - -	8,880	8,500	8,880	8,759
9	9	Clerks and Servants - -	594	700	679	654
		Travelling Allowances and Expenses - -	...	100	103	75
		Rents, Rates and Taxes - - -	309	...	300	300
		Petty Construction and Repairs - -	175	50	75	102
		Stipends to Pupil Teachers - - -	2,340	2,000	2,232	1,805
		Hot and Cold weather charges - -	138	130	138	127
		Service Postage Stamps - - -	37	20	47	35
		Miscellaneous - - - -	527	500	266	441
			13,000	12,000	12,720	12,298
		DEDUCT—Probable Savings -	...	...	720	...
		Total Normal Schools, Rupees - -	13,000	12,000	12,000	12,298
		Technical Schools.				
8	7	Head Masters, Masters, Teachers and others - - -	3,900	6,000	4,080	5,423
		Servants - - - - -	420		504	
		Official Postage - - - - -	680		16	
		Miscellaneous - - - - -			400	
		Total Technical Schools, Rupees -	5,000	6,000	5,000	5,423
		Scholarships.				
		In Schools - - - -	7,700	7,500	7,000	7,004
		Total Scholarships, Rupees -	7,700	7,500	7,000	7,004
		Grants-in-aid.				
		Of Middle and Lower Class Schools - -	5,000	5,500	7,460	7,780
		Of Patshalas (Rural Schools) - - -	12,786	12,500	12,900	11,483
		Of Normal Schools - - -	1,068	...	780	...
		Special Grants - - - -	...	...	50	133
		Grants to Private Educational Buildings -	...	...	650	400
		Total Grants-in-aid, Rupees -	18,854	18,000	21,840	19,796
		Miscellaneous.				
		Scholarships, Examiners' Fees - -	1,300	1,000	1,000	1,216
		Miscellaneous - - - -	1,986	500	1,000	329
		Total Miscellaneous, Rupees -	3,286	1,500	2,000	1,545

EXPENDITURE—*continued.*

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ECCLESIASTICAL ESTABLISHMENTS - - -	20,000	17,000	19,000	16,705
CEMETERY ESTABLISHMENTS - - -	1,000	1,000	1,000	830
Total 23, Ecclesiastical, Rupees -	21,000	18,000	20,000	17,535

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*IMPERIAL.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Ecclesiastical Establishments.				
		Church of England.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chaplain - - -	6,900	7,000	6,900	6,900
4	5	Ministers of the Additional Clergy Society and others - -	6,636	5,000	6,000	3,993
			13,536	12,000	12,900	10,893
		Establishment.				
6	6	Servants - - -	420	400	420	419
		Contingent Charges.				
		Miscellaneous - - - -	575	...	120	1
		Service Postage Stamps -- - -	15	...	33	..
		Travelling Allowances in visiting Out-stations -	5,554	4,600	5,750	5,392
			20,100	17,000	19,223	16,705
		DEDUCT—Probable Savings -	100	...	223	...
		Total Ecclesiastical Establishments, Rupees -	20,000	17,000	19,000	16,705
		Cemetery Establishments.				
13	13	Care-takers in charge - -	} 1,000	1,000	{ 924	} 830
		Charges for clearing grounds -			76	
		Total Cemetery Establishments, Rupees -	1,000	1,000	1,000	830

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT, PROVINCIAL - - -	95,500	88,000	88,000	89,243
VACCINATION - - - - -	6,710	6,000	5,700	5,173
HOSPITALS AND DISPENSARIES - - - -	24,170	22,500	17,656	19,697
SANITARY COMMISSIONER - - - -	2,790	2,750	2,760	2,865
GRANTS FOR MEDICAL PURPOSES - - - -	1,000	3,500	600	1,519
LUNATIC ASYLUM - - - -	8,830	7,250	8,284	8,418
TOTAL, PROVINCIAL -	1,39,000	1,30,000	1,23,000	1,26,915
LOCAL.				
VACCINATION, LOCAL - - - - -	4,140	1,500	2,000	...
HOSPITALS AND DISPENSARIES (LOCAL) - - -	14,400	9,500	...	...
GRANTS FOR MEDICAL PURPOSES (LOCAL) - - -	23,460	9,000	7,000	5,430
TOTAL, LOCAL -	42,000	20,000	9,000	5,430
Total 24, Medical, Rupees -	1,81,000	1,50,000	1,32,000	1,32,345

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL.				
		Medical Establt., Provincial.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Surgeon-Major - - -	9,000	9,000	9,000	9,000
6	6	Surgeons - - -	37,500	34,000	34,280	31,205
3	3	Uncovenanted Medical Officers -	20,700	18,000	18,680	23,522
1	1	Assistant Surgeon - -	1,200	1,400	1,200	1,959
3	3	Allowances to Regimental Officers for Civil duty - - -	2,160	2,300	2,160	3,007
1	1	Allowance to Uncovenanted Medical Officer - - -	360	300	360	...
			70,920	65,000	65,680	68,693
		Establishment.				
16	16	Hospital Assistants - -	8,130	8,100	8,390	7,597
8	16	Compounders and Dressers, Clerks and Servants - - -	3,940	1,800	1,728	1,558
			12,070	9,900	10,118	9,155
		Supplies and Services.				
		Value of Medical Stores - - -	2,600	3,000	2,600	2,026
		Country Medicines - - -	530	500	480	256
		Medicines and Stores supplied to Civil Surgeons for sale - - - - -	510	...	520	348
			3,640	3,500	3,600	2,630
		Contingent Charges.				
		Travelling Charges - - -	8,250	8,800	7,500	7,875
		Service Postage Stamps - - -	440	300	365	358
		Miscellaneous - - - -	730	500	635	532
			9,420	9,600	8,500	8,765
			96,050	88,000	87,898	
		Lump alteration -	—550		+102	
		Total Medical Establt., Provincial, Rupees -	95,500	88,000	88,000	89,243
		Hospitals and Dispensaries.				
		Establishment.				
14	17	Hospital Assistants - -	9,880	9,000	7,980	7,551
9	11	Compounders, Dressers and Servants -	3,820	1,000	996	857
			13,700	10,000	8,976	8,408
		Supplies and Services.				
		Diet of Patients - - -	1,800	1,800	1,300	1,655
		Clothing of ditto - - - -	100	100	100	...
		Value of Medical Stores - - -	7,400	8,600	6,400	8,228
		Cost of Country Medicines - - -	200	200	190	220
		Petty Construction and Repairs - -	200	200	150	113
			9,700	10,900	8,140	10,216
		Contingent Charges.				
		Travelling Allowances - - - -	400	800	100	822
		Official Postage - - - -	10	800	5	18
		Furniture - - - -	60		60	...
		Miscellaneous - - - -	300		375	233
			770	1,600	540	1,073
		Total Hospitals and Dispensaries, Rupees -	24,170	22,500	17,656	19,697

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL*—continued. Sanitary Commissioner.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Establishment.				
3	3	Clerks and Servant - -	2,040	2,000	2,040	2,099
		Contingencies.				
		Service Postage Stamps - - -	140	190	140	152
		Purchase and Repair of Furniture - -	50	30	50	...
		Service Telegrams - - -	60	50	60	147
		Office Rent - - - - -	240	250	240	240
		Office Expenses and Miscellaneous - -	260	320	230	227
		Total Sanitary Commissioner, Rupees -	2,790	2,750	2,760	2,865
		Grants for Medical Purposes.				
		Grants to the following Hospitals and Dispensaries supported from private resources:—				
		Gangang Dispensary - - - -	...	3,500	...	1,205
		Tura " - - - -	...		480	
		Shillong " - - - -	552		120	
		Miscellaneous - - - -	448			314
		Total Grants for Medical Purposes, Rupees -	1,000	3,500	600	1,519
		Lunatic Asylum.				
		Establishment.				
1	1	Superintendent - - -	1,800	1,800	1,800	1,800
13	1	Compounder and Dresser - -	140	150	144	144
	1	Overseer - - - -	660	850	870	658
	11	Servants - - -	1,300	1,300	1,116	1,296
			3,900	4,100	3,930	3,898
		Supplies and Services.				
		Diet of Patients - - - -	3,500	2,400	3,044	3,365
		Clothing and Bedding - - -	500	300	500	342
		Cost of Country Medicines - -	80	100	60	100
		Petty Construction and Repairs - -	50	...	50	...
			4,130	2,800	3,654	3,807
		Contingent Charges.				
		Charges for Manufacture - - -	200	70	200	154
		Value of Medical Stores - - -	100	80	100	27
		Contingencies and Miscellaneous - -	500	200	400	532
			800	350	700	713
		Total Lunatic Asylum, Rupees -	8,830	7,250	8,284	8,418
		LOCAL. **Grants for Medical Purposes, Local.**				
		Grants to the following Hospitals and Dispensaries supported from private resources:—				
		Gowhatty Dispensary - - -	18,000	9,000	7,000	5,430
		Dhubri ditto - - -				
		Tezpur ditto - - -				
		Dibrugarh ditto - - -				
		Sylhet ditto - - -				
		Miscellaneous - - -				
		Inland Labor Transport - - -	5,460	...	...	...
		Total Grants for Medical Purposes, Local, Rs.	23,460	9,000	7,000	5,430

EXPENDITURE—*continued.*

25.—POLITICAL.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS	44,040	40,000	38,000	34,134
ENTERTAINMENT OF ENVOYS AND CHIEFS	4,250	4,000	4,600	2,938
DURBAR PRESENTS, &c.	2,770	2,500	2,500	3,714
MISCELLANEOUS	8,940	7,500	8,900	21,693
Total 25, Political, Rupees	60,000	54,000	54,000	62,479

DETAILS.

IMPERIAL. Numbers. 1884-85.	1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Political Agents.				
2	2	Political Agent and Assistant	30,400	27,500	25,000	21,023
		Establishments, and Contingent charges.				
37	37	Clerks and others	5,460	8,500	5,340	7,431
		Servants	2,620		2,620	
		Service Postage Stamps	70	50	70	77
		Travelling Allowances	2,520	2,500	1,800	2,842
		Medical Establishment and Charges	1,130	1,450	1,800	1,139
		Miscellaneous	1,840	700	1,600	1,622
			13,640	13,200	13,230	13,111
			44,040	40,700	38,230	34,134
		DEDUCT—Probable Savings	...	700	230	...
		Total Political Agents, Rupees	44,040	40,000	38,000	34,134
		Durbar Presents.				
		Manipur	100	2,500	100	3,363
		Lakhimpur	1,200		1,000	
		Garrow Hills	200		250	
		Durrung	250		250	
		Naga Hills	200		200	
		Cachar	100		100	
		Toshakhana Contingencies	720		700	351
			2,770	2,500	2,600	3,714
		DEDUCT—Probable Savings	...	...	100	...
		Total Durbar Presents, Rupees	2,770	2,500	2,500	3,714
		Miscellaneous.				
		Cost of Demarcation between British and Foreign Territory	6,670	...	6,470	12
		Compensation for Border Raids	...	500	1,000	122
		Aka Expedition Charges	...	3,500	...	18,194
		Miscellaneous Charges	2,270	3,500	1,430	3,365
		Total Miscellaneous, Rupees	8,940	7,500	8,900	21,693

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PUBLIC EXHIBITIONS AND FAIRS	...	...	...	411
PROVINCIAL.				
PROVINCIAL MUSEUMS	2,300	...	...	...
DONATIONS TO SCIENTIFIC SOCIETIES	...	150	...	...
MODEL FARMS	...	50	...	95
PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL	1,200	1,200	5,000	8,782
EMIGRATION	...	...	...	355
REGISTRATION OF RIVER-BORNE TRAFFIC	2,500	2,000	2,000	1,427
PROVINCIAL STATISTICS	19,000	18,000	20,000	17,720
MISCELLANEOUS	...	600	...	...
TOTAL, PROVINCIAL	25,000	22,000	27,000	28,379
LOCAL.				
PUBLIC EXHIBITIONS AND FAIRS, LOCAL	500	1,000	2,000	1,398
INLAND LABOUR TRANSPORT	14,500	17,000	...	...
TOTAL LOCAL	15,000	18,000	2,000	1,398
Total 26, Scientific and other Minor Depts., Rupees	40,000	40,000	29,000	30,188

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL. **Territorial and Political Pensions.**	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum.				
Keshavar Kanth Singh, grandson of the late Rajah of Lower Assam	5,400	5,400	5,400	5,400
Okhut Coomar (Family of ex-Rajah of Jaintepur)	6,000	6,000	6,000	5,500
	11,400	11,400	11,400	10,900
Not exceeding Rs. 5,000 per annum	15,600	15,600	18,600	15,486
Total 27, Territorial and Political Pensions, Rs.	27,000	27,000	30,000	26,386

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES	48,500	47,700	45,000	43,628
COMPASSIONATE ALLOWANCES	1,000	800	1,000	673
GRATUITIES	5,500	2,500	7,000	4,692
Total 29, Superannuation, &c., Rupees	55,000	51,000	53,000	48,993

EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

DETAILS.

Superannuation and Retired Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.*	Amount payable in 1885-86.	Add new Pensions and Allowances granted since the date of last Estimate.†	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Accounts, 1883-84.
Departments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	10,925	78	10,847	1,896	12,743		
Revenue Survey	593	...	593	84	677		
G. T. Survey	5,000	...	5,000	...	5,000		
Post Office	118	...	118	...	118		
Medical	560	...	560	322	882		
General Administration—Commissioner	480	...	480	...	480	47,700	43,628
Law and Justice	9,995	365	9,630	820	10,450		
Police	14,698	398	14,300	1,483	15,783		
Education	1,192	...	1,192	...	1,192		
Miscellaneous	230	150	80	...	80		
Public Works Department	1,362	...	1,362	...	1,362		
	45,153	991	44,162	4,605	48,767	47,700	43,628
DEDUCT—Probable Outstandings	153				267	...	...
TOTAL	45,000				48,500	47,700	43,628

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED IN THE COUNTRY	7,500	7,000	7,500	6,605
GOVERNMENT PRESS	31,000	32,500	31,000	35,059
PRINTING AT PRIVATE PRESSES	500	500	1,000	247
STATIONERY SUPPLIED FROM CENTRAL STORES	28,000	25,000	25,500	26,405
REFUNDS	...	...	...	5
Total 30, Stationery & Printing, Rupees	67,000	65,000	65,000	68,321

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Government Press.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		ASSAM SECRETARIAT PRESS.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Superintendent	3,600	3,600	3,600	3,600
		Establishment.				
31	47	Readers, Compositors and Pressmen	17,040	19,000	12,144	16,302
29		Servants and others	5,050		4,572	1,551
12	...	Temporary Establishment	...	...	5,700	...
		Overtime of the Establishment	960	500	600	769
			23,050	19,500	23,016	18,622
		Supplies and Services.				
		Cost of Materials and Stock	2,000	7,400	3,000	10,135
		Contingent Charges.				
		Service Postage Stamps	750	650	650	653
		Travelling Allowances	...	...	100	513
		Miscellaneous	1,600	1,350	1,100	1,536
			2,350	2,000	1,850	2,702
			31,000	32,500	31,466	35,059
		DEDUCT—Probable Savings	...	...	466	...
		Total, Government Press, Rupees	31,000	32,500	31,000	35,059

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

EXPENDITURE—*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate 1884-85	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR REMITTANCE OF TREASURE - -	15,000	14,000	12,000	19,760
PROVINCIAL.				
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	230	1,000	...	580
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE -	...	3,000	...	5,000
COST OF BOOKS AND PUBLICATIONS - -	50	...	50	4
DONATIONS FOR CHARITABLE PURPOSES - -	1,150	500	550	1,309
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	100	..	100	24
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	1,650	1 500	1,550	1,163
PETTY ESTABLISHMENTS—PROVINCIAL - -	2,260	3 500	3,750	3,991
RENTS, RATES AND TAXES - - -	4,170	3,000	3,200	7,744
MISCELLANEOUS AND UNFORESEEN CHARGES - -	390	.	...	494
MISCELLANEOUS REFUNDS - . - -	2,000	1,500	2,800	112
TOTAL, PROVINCIAL -	12,000	14,000	12,000	20,421
LOCAL.				
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	10,000	9,000	9,000	8,816
PETTY ESTABLISHMENTS—LOCAL - - -	28,000	32,000	31,500	31,843
RENTS, RATES AND TAXES - - -	...	...	...	12
MISCELLANEOUS AND UNFORESEEN CHARGES -	2,000	...	3,000	...
MISCELLANEOUS REFUNDS - - -	2,000	...	1,500	103
TOTAL, LOCAL -	42,000	41,000	45,000	40,774
Total 31, Miscellaneous, Rupees -	69,000	69,000	69,000	80,955

32.—FAMINE RELIEF.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF CHARGES - - -	...	...	..	2,089
Total 32, Famine Relief, Rupees -	...	...	...	2,089

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - -	8,69,000	8,75,000	11,05,000	11,10,659
Total 46, Civil Buildings, &c., Rupees -	8,69,000	8,75,000	11,05,000	11,10,659

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate 1884-85.	Accounts, 1883-84.
LOCAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Original Works - - - - -	5,34,000			
Repairs - - - -	2,55,000			
Establishment - - - -	50,000	8,75,000	11,05,000	11,10,659
Tools and Plant - - - -	...			
Petty Construction and Repairs - -	48,000			
Refunds - - - -	2,000			
	8,89,000			
DEDUCT—Probable Savings -	20,000			
Total Public Works, Local, Rupees -	8,69,000	8,75,000	11,05,000	11,10,659

EXPENDITURE—*continued.*

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1885-86	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON TRANSACTIONS WITH LONDON -	...	...	...	1
DEDUCT—				
CREDIT ADJUSTMENTS - - -	...	43,000	...	3,184
Total 49, Exchange, &c., Rs. -	...	—43,000	...	—3,183

GOVERNMENT OF BENGAL.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 117 C. G — 1-7-85.—150.

GOVERNMENT

CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND

FOR THE YEAR FROM 1ST APRIL

	Reference to Detailed Estimate.	1885-86.	1884-85.		BUDGET ESTIMATE, 1885-86, COMPARED WITH REVISED ESTIMATE, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE & RECEIPTS. *CIVIL HEADS.*						
I.—LAND REVENUE	4	3,81,60,000	3,81,18,000	3,81,18,000	42,000	...
II.—OPIUM	4	6,38,68,000	6,15,00,000	5,89,55,000	23,68,000	...
III.—SALT	5	1,95,00,000	1,98,00,000	1,89,47,000	...	3,00,000
IV.—STAMPS	5	1,32,00,000	1,29,15,000	1,27,00,000	2,85,000	...
V.—EXCISE	5	1,02,00,000	1,02,00,000	1,05,00,000	...	...
VI.—PROVINCIAL RATES	6	78,52,000	78,48,000	77,00,000	4,000	...
VII.—CUSTOMS	6	30,00,000	28,50,000	36,00,000	1,50,000	...
VIII.—ASSESSED TAXES	6	15,00,000	14,70,000	15,25,000	30,000	...
IX.—FOREST	7	8,00,000	6,00,000	8,50,000	2,00,000	...
X.—REGISTRATION	7	11,10,000	10,75,000	10,07,000	35,000	...
XII.—POST OFFICE	8	20,000	18,000	20,000	2,000	...
XV.—LAW AND JUSTICE	8	16,65,000	15,60,000	17,15,000	1,05,000	...
XVI.—POLICE	8	6,72,000	6,80,000	6,27,000	...	8,000
XVII.—MARINE	8	8,96,000	8,50,000	9,00,000	46,000	...
XVIII.—EDUCATION	9	5,42,000	5,36,000	5,41,000	6,000	...
XIX.—MEDICAL	9	1,36,000	1,38,000	1,33,000	...	2,000
XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	9	2,15,000	2,11,000	2,47,000	4,000	...
XXI.—INTEREST	9	8,44,000	7,79,000	7,48,000	65,000	...
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c.	10	71,000	71,000	78,000	...	...
XXIII.—STATIONERY AND PRINTING	10	1,26,000	1,19,000	1,30,000	7,000	...
XXIV.—MISCELLANEOUS	11	9,77,000	11,07,000	7,50,000	...	1,30,000
XXXI.—IRRIGATION AND NAVIGATION	12	14,000	14,000	11,000	...	...
XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES	12	5,01,000	5,04,000	5,11,000	...	3,000
TOTAL CIVIL HEADS, R		16,58,69,000	16,29,63,000	16,03,13,000	33,49,000	4,43,000
DEPARTMENTAL HEADS. *For details see separate Estimates.*						
XXV.—STATE RAILWAYS (GROSS EARNINGS)		43,08,000	41,07,000	(a)45,96,000	2,01,000	...
EASTERN BENGAL RAILWAY		55,00,000	44,00,000	(a)43,00,000	11,00,000	...
XXVII.—IRRIGATION AND NAVIGATION (DIRECT RECEIPTS)		12,00,000	12,00,000	12,50,000	...	...
XXIX.—STATE RAILWAYS		1,65,000	1,55,000	1,40,000	10,000	...
XXXI.—IRRIGATION AND NAVIGATION		8,03,000	8,03,000	8,43,000	...	...
XXXII.—MILITARY WORKS		5,000	8,000	5,000	...	3,000
XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES		2,41,000	7,11,000	7,50,000	...	4,70,000
TOTAL DEPARTMENTAL HEADS, R		1,22,22,000	1,13,84,000	1,18,84,000	13,11,000	4,73,000
TOTAL REVENUE AND RECEIPTS, R		17,80,91,000	17,43,47,000	17,21,97,000	46,60,000	9,16,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 37,44,000.

(a) The total of these two items was shewn under XXV State Railways in the Civil Estimates for 1884-85.

OF BENGAL.

ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE GOVERNMENT OF BENGAL
1885 TO 31ST MARCH 1886.

Grants.		References to Detailed Estimate.	1885-86. Budget Estimate.	1884-85. Revised Estimate.	1884-85. Budget Estimate.	Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85. Increase.	Decrease.
	EXPENDITURE.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
	Civil Heads.						
1	Interest on Ordinary Debt	13	8,000	8,000	8,000	...	...
2	Interest on other Obligations	13	2,10,000	2,10,000	2,08,000	...	...
3	Refunds and Drawbacks	13	6,46,000	7,02,000	6,04,000	...	56,000
4	Assignments and Compensations	15	1,27,000	1,26,000	1,23,000	1,000	...
5	Land Revenue	15	35,10,000	34,57,000	34,64,000	53,000	...
6	Opium	18	2,47,00,000	2,93,98,000	2,35,00,000	...	46,98,000
7	Salt	21	50,000	45,000	50,000	5,000	...
8	Stamps	22	4,83,000	4,65,000	4,85,000	18,000	...
9	Excise	23	4,00,000	2,90,000	2,62,000	1,10,000	...
10	Provincial Rates	24	2,60,000	2,56,000	2,47,000	4,000	...
11	Customs	24	4,86,000	4,93,000	4,93,000	...	7,000
12	Assessed Taxes	27	95,000	95,000	1,00,000	...	...
13	Forest	27	5,20,000	4,00,000	5,00,000	1,20,000	...
14	Registration	28	5,90,000	5,75,000	5,61,000	15,000	...
15	Post Office	29	3,32,000	3,30,000	3,32,000	2,000	...
18	General Administration	29	19,48,000	19,53,000	19,53,000	...	5,000
19	Law and Justice	33	98,49,000	93,56,000	96,45,000	4,93,000	...
20	Police	43	48,03,000	46,78,000	46,32,000	1,25,000	...
21	Marine	46	8,64,000	8,67,000	8,95,000	...	3,000
22	Education	49	33,82,000	33,47,000	33,93,000	35,000	...
23	Ecclesiastical	54	2,19,000	2,16,000	2,10,000	3,000	...
24	Medical	56	14,57,000	14,38,000	14,59,000	19,000	...
25	Political	60	28,000	28,000	30,000	...	...
26	Scientific and other Minor Departments	61	4,38,000	3,84,000	3,83,000	54,000	...
27	Territorial and Political Pensions	65	10,47,000	10,35,000	10,31,000	12,000	...
28	Civil Furlough, &c., Allowances	66	40,000	40,000	...	...	...
29	Superannuation Allowances and Pensions	67	13,16,000	12,38,000	12,68,000	78,000	...
30	Stationery and Printing	68	16,63,000	16,33,000	14,19,000	30,000	...
31	Miscellaneous	70	4,30,000	4,68,000	4,23,000	...	38,000
32	Famine Relief	70	...	50,000	...	...	50,000
39	Charges in respect of Capital—						
	Interest on Debt—State Railways	70	19,02,000	17,26,000	18,70,000	1,76,000	...
	" " —Irrigation	70	22,67,000	22,15,000	22,25,000	52,000	...
46	Civil Buildings, Roads, and Services	71	43,28,000	38,80,000	41,14,000	4,48,000	...
49	Exchange on Transactions with London	71	—79,000	—79,000	—89,000	...	...
			6,83,19,000	7,13,23,000	6,57,98,000	18,53,000	48,57,000
	Add—Provincial and Local Surplus		...	11,78,000	11,83,000	...	11,78,000
	Deduct—Provincial and Local Deficits		5,10,000	...	...	5,10,000	...
	Total Civil Heads, R		6,78,09,000	7,25,01,000	6,69,81,000	13,43,000	60,35,000
	Departmental Heads.						
	For details see separate Estimates.						
16	Telegraph		1,000	...	...	1,000	...
34	Protective Works (Irrigation)		...	4,00,000	...	...	4,00,000
36	State Railways (Working Expenses)		28,80,000	29,85,000	27,15,000	...	1,05,000
	Eastern Bengal Railway		23,25,000	18,00,000	19,50,000	5,25,000	...
37	Guaranteed Railways (Surplus Profits, Land and Supervision)		45,000	—16,000	2,000	61,000	...
38	Irrigation and Navigation (Working Expenses)		11,00,000	11,33,000	11,24,000	...	33,000
40	State Railways (Capital Account)		1,95,000	4,89,000	5,55,000	...	2,94,000
41	State Railways (Working & Maintenance)		1,10,000	1,20,000	1,05,000	...	10,000
42	Subsidized Railways		1,00,000	2,42,000	3,32,000	...	1,42,000
44	Irrigation and Navigation		17,11,000	16,83,000	17,90,000	28,000	...
45	Military Works		50,000	1,52,000	85,000	...	1,02,000
46	Civil Buildings, Roads, and Services		36,74,000	37,57,000	29,94,000	...	83,000
	Total Departmental Heads, R		1,21,91,000	1,27,45,000	1,16,52,000	6,15,000	11,69,000
	Total Expenditure, R		8,00,00,000	8,52,46,000	7,86,33,000	19,58,000	72,04,000

Net Decrease of Expenditure in 1885-86, Rupees 52,46,000.

The following is the estimated cost of collecting the under-mentioned Revenues :—

Land Revenue	... 9·198 per cent.	Salt	... ·256 per cent.	Excise	... 3·922 per cent.
Opium	... ... 38·674 "	Stamps	... 3·659 "	Customs	.. 16·2 "

CIVIL BUDGET ESTIMATE OF REVENUE AND RECEIPTS FOR THE YEAR 1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE—				
Fixed Collections - - -	3,48,15,000	3,50,31,000	3,50,31,000	3,46,11,191
Collections from Government Estates - -	28,50,000	25,52,000	25,50,000	27,94,246
Quit-rents of Tributary States - -	38,000	38,000	38,000	30,683
	3,77,03,000	3,76,21,000	3,76,19,000	3,74,36,120
SALE OF GOVERNMENT ESTATES - -	16,000	6,000	16,000	14,178
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX - - - -	5,000	15,500	16,000	25,359
RENT OF RESUMED POLICE SERVICE LANDS AND SERVICE COMMUTATIONS - - -	70,000	74,000	74,000	74,086
RENT, &c., OF FISHERIES - - -	...	500	...	34
MISCELLANEOUS FEES AND FINES—				
Revenue Record Room Receipts - -	83,000	81,000	85,000	82,223
MISCELLANEOUS—				
Malikana, or Allowances to excluded Proprietors-	1,19,000	1,20,000	1,18,000	1,19,675
Miscellaneous Receipts - - -	1,64,000	2,00,000	1,90,000	1,67,042
	2,83,000	3,20,000	3,08,000	2,86,717
	3,81,60,000	3,81,18,000	3,81,18,000	3,79,18,717
IMPERIAL SHARE - - - -	2,53,18,000	2,51,81,000	2,54,24,000	2,87,24,975
PROVINCIAL.				
PROVINCIAL SHARE - - -	1,24,11,000	1,25,37,000	1,22,94,000	88,24,336
10 PER CENT. ON COLLECTIONS FROM GOVT. ESTATES	4,31,000	4,00,000	4,00,000	3,69,406
TOTAL PROVINCIAL ...	1,28,42,000	1,29,37,000	1,26,94,000	91,93,742
Total Land Revenue, Rupees -	3,81,60,000	3,81,18,000	3,81,18,000	3,79,18,717

II.—OPIUM.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SALE OF BEHAR OPIUM - - -	6,29,58,000	6,05,03,000	5,81,25,000	3,39,19,642
SALE OF BENARES OPIUM - - -				3,41,17,445
COST PRICE OF OPIUM SOLD IN EXCISE DEPARTMENT	5,60,000	5,60,000	5,40,000	5,60,700
MISCELLANEOUS—				
Opium supplied to the Medical Department -	5,000	5,000	8,000	2,350
Fines and Miscellaneous - - -	3,45,000	4,32,000	2,82,000	4,82,447
	3,50,000	4,37,000	2,90,000	4,84,797
Total Opium, Rupees -	6,38,68,000	6,15,00,000	5,89,55,000	6,90,82,584

REVENUE AND RECEIPTS—*continued.*

III.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CUSTOMS DUTY ON SALT - - -	1,84,61,000	1,88,00,000	1,80,20,000	1,73,15,875
EXCISE DUTY ON SALT - - -	8,95,000	9,00,000	7,80,000	8,82,119
TOTAL IMPERIAL -	1,93,56,000	1,97,00,000	1,88,00,000	1,81,97,994
PROVINCIAL.				
RENTS OF WAREHOUSES—PROVINCIAL - -	1,04,000	65,000	1,06,000	60,160
FINES AND FORFEITURES—PROVINCIAL - -	...	...	...	29
MISCELLANEOUS - - - -	40,000	35,000	41,000	39,795
TOTAL PROVINCIAL -	1,44,000	1,00,000	1,47,000	99,984
Total Salt, Rupees -	1,95,00,000	1,98,00,000	1,89,47,000	1,82,97,978

IV.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One anna stamps for Receipts and Cheques -	1,85,000	1,80,000	1,80,000	1,80,661
Bills of Exchange or Hoondies - -	1,20,000	1,20,000	95,000	1,32,923
Other General Stamps - - -	31,95,000	31,07,000	29,65,000	29,74,139
	35,00,000	34,07,000	32,40,000	32,87,723
SALE OF COURT-FEE STAMPS - - -	94,50,000	92,58,000	92,00,000	90,31,607
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS - - - - -	1,65,000	1,65,000	1,65,000	1,62,209
DUTY ON IMPRESSING DOCUMENTS - -	50,000	50,000	60,000	58,949
FINES AND PENALTIES - - -	30,000	30,000	30,000	31,588
MISCELLANEOUS - - - -	5,000	5,000	5,000	4,838
Total Stamps, Rupees -	1,32,00,000	1,29,15,000	1,27,00,000	1,25,76,914
IMPERIAL - -	66,00,000	64,57,000	63,50,000	62,88,457
PROVINCIAL - -	66,00,000	64,58,000	63,50,000	62,88,457

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—				
License Fees - - - -	65,00,000	65,76,000	67,00,000	66,09,857
Distillery Fees - - - -	18,000	18,000	18,000	17,880
Still-head Duty - - - -	10,00,000	10,20,000	10,76,000	10,52,781
Farm of Drugs - - - -	10,96,000	10,00,000	11,20,000	11,46,601
Rent of Toddy Trees - - - -	1,000	1,000	1,000	725
	86,15,000	86,15,000	89,15,000	88,27,844
SALE PROCEEDS OF EXCISE OPIUM - -	15,80 000	15,80,000	15,80,000	15,92,417
FINES, CONFISCATIONS, AND MISCELLANEOUS -	5,000	5,000	5,000	5,131
Total Excise, Rupees -	1,02,00,000	1,02,00,000	1,05,00,000	1,04,25,392
IMPERIAL -	51,00,000	51,00,000	52,50,000	52,12,696
PROVINCIAL -	51,00,000	51,00,000	52,50,000	52,12,696

REVENUE AND RECEIPTS—*continued.*

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
RATES AND CESSES ON LANDS—(PROVINCIAL)—				
Public Works Cess under Act IX (B. C.) 1880—	38,00,000	38,10,000	38,10,000	37,56,048
General Management of Wards' and Attached Estates—				
Rates levied for the management of Wards' Estates - - -	52,000	40,300	40,300	44,393
Four annas rate per cent. for Treasury establishment - - -	13,000	12,700	12,700	14,305
	38,65,000	38,63,000	38,63,000	38,14,746
LOCAL.				
RATES AND CESSES ON LANDS—(LOCAL)—				
District Roads (under Act X of 1871 (B. C.)—				
Cess on Lands - - -	36,50,000	36,06,000	35,00,000	36,05,269
Cess on Mines, Railways, &c. - -	32,000	31,000	32,000	30,570
One per cent. Road Cess - -	...	13,000	...	11,414
District Road Account—				
One per cent. Road Cess - -	...	...	...	208
Zemindaree Dák—				
Amount levied under Act VIII of 1862 -	3,05,000	3,35,000	3,05,000	3,34,055
	39,87,000	39,85,000	38,37,000	39,81,516
Total Provincial Rates, Rupees -	78,52,000	78,48,000	77,00,000	77,96,262

VII.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL				
SEA CUSTOMS, IMPORTS - - -	13,49,000	13,10,000	14,14,000	15,13,590
DITTO, EXPORTS - - -	15,91,000	14,84,000	21,20,000	19,92,100
TOTAL IMPERIAL -	29,40,000	27,94,000	35,34,000	35,05,690
PROVINCIAL.				
WAREHOUSE AND WHARF RENTS—PROVINCIAL -	1,500	1,500	1,500	1,462
MISCELLANEOUS—PROVINCIAL—				
Fees for Registration of Cargo Boats - -	500	360	360	446
Other Items - - - -	58,000	54,140	64,140	52,316
	58,500	54,500	64,500	52,762
TOTAL PROVINCIAL -	60,000	56,000	66,000	54,224
Total Customs, Rupees -	30,00,000	28,50,000	36,00,000	35,59,914

VIII.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE TAX - - - -	15,00,000	14,70,000	15,25,000	15,17,594
Total Assessed Taxes, Rupees -	15,00,000	14,70,000	15,25,000	15,17,594
IMPERIAL -	7,50,000	7,35,000	7,63,000	7,58,797
PROVINCIAL -	7,50,000	7,35,000	7,62,000	7,58,797

REVENUE AND RECEIPTS—*continued.*

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—				
a. Timber	1,63,000	80,300	1,90,000	1,28,904
b. Firewood and Charcoal	27,900	25,600	23,400	24,673
c. Bamboos	8,100	5,000	10,000	1,763
e. Grass and other Minor Produce	1,000	100	600	5
	2,00,000	1,11,000	2,24,000	1,55,345
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—				
a. Timber	2,50,800	1,92,000	2,87,000	2,22,338
b. Firewood and Charcoal	1,70,500	1,37,000	1,67,200	1,51,024
c. Bamboos	52,400	51,000	52,000	49,735
d. Grazing and Fodder Grass	7,200	7,000	10,000	6,692
e. Other Minor Produce	83,700	71,000	81,000	76,839
	5,64,600	4,58,000	5,97,200	5,06,628
III.—CONFISCATED DRIFT AND WAIF WOOD	6,000	3,700	2,500	2,992
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—				
a. Duty on foreign timber and other forest produce	400	300	200	498
V.—MISCELLANEOUS:—				
a. Fines and Forfeitures	4,650	4,000	3,600	4,830
b. Refunds	1,800	1,900	1,400	1,808
c. Other Sources	22,550	21,100	21,100	22,233
	29,000	27,000	26,100	28,871
Total Forest, Rupees	8,00,000	6,00,000	8,50,000	6,94,334
IMPERIAL	4,00,000	3,00,000	4,25,000	3,47,167
PROVINCIAL	4,00,000	3,00,000	4,25,000	3,47,167

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS	10,51,000	10,16,000	9,50,000	9,21,929
FEES FOR COPIES OF REGISTERED DOCUMENTS	27,000	27,000	25,000	26,376
LAND REGISTRATION FEES	7,000	7,000	7,000	9,993
MISCELLANEOUS—				
Collection under Act X of 1866	9,000	9,000	9,000	9,113
Miscellaneous	16,000	16,000	16,000	15,550
	25,000	25,000	25,000	24,663
Total Registration, Rupees	11,10,000	10,75,000	10,07,000	9,82,961
IMPERIAL	5,55,000	5,37,000	5,04,000	4,91,481
PROVINCIAL	5,55,000	5,38,000	5,03,000	4,91,480

REVENUE AND RECEIPTS—*continued.*

XII.—POST OFFICE.

Local.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
DISTRICT POST COLLECTIONS—				
Zemindaree Dâk Receipts - -	20,000	18,000	20,000	14,854
Total Post Office, Rupees -	20,000	18,000	20,000	14,854

XV.—LAW AND JUSTICE.

Provincial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY - - - - -	45,000	45,000	45,000	45,884
COURT FEES REALISED IN CASH - -	15,000	15,000	20,000	19,193
GENERAL FEES, FINES AND FORFEITURES - -	7,00,000	7,00,000	7,50,000	6,49,091
JAILS—				
Jail Manufactures - - -	8,50,000	7,50,000	8,50,000	6,37,863
Hire of Convicts- - - -	...	...	...	3,867
Miscellaneous - - - -	5,000	5,000	5,000	4,092
	8,55,000	7,55,000	8,55,000	6,45,822
PLEADERSHIP EXAMINATION FEES - -	35,000	30,000	30,000	37,749
MISCELLANEOUS - - - -	15,000	15,000	15,000	11,958
Total Law and Justice, Rupees -	16,65,000	15,60,000	17,15,000	14,09,697

XVI.—POLICE.

Provincial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS - - -	17,000	18,000	17,000	17,797
RECOVERIES ON ACCOUNT OF VILLAGE POLICE -	90,000	90,000	70,000	69,390
CASH RECEIPTS UNDER THE ARMS ACT - -	...	...	...	1
FEES, FINES AND FORFEITURES—				
Fees on Stray Cattle (Pound) - -	4,00,000	4,00,000	3,40,000	3,83,695
Sale Proceeds of Unclaimed Stray Cattle (Pound)	45,000	44,000	44,000	37,540
Steam Boiler Inspection Fees - -	20,000	5,600	20,000	3,916
Other Fees and Fines - - -	1,000	1,400	1,000	1,286
Miscellaneous - - - -	1,000	1,500	1,000	131
	4,67,000	4,52,500	4,06,000	4,26,568
SUPERANNUATION RECEIPTS - - -	7,400	4,000	6,000	4,685
MISCELLANEOUS - - - -	90,600	1,15,500	1,28,000	44,362
Total Police, Rupees -	6,72,000	6,80,000	6,27,000	5,62,803

XVII.—MARINE.

Provincial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
REGISTRATION AND OTHER FEES - - -	27,000	27,000	27,000	25,533
PILOTAGE RECEIPTS - - - -	8,50,000	8,00,000	8,50,000	8,48,717
MISCELLANEOUS—				
Deductions for Mess Money - - -	15,000	16,000	16,000	14,493
Contribution to Life Boat Establishment, Goalundo	300	300	300	450
Other Items - - - -	3,700	6,700	6,700	7,067
	19,000	23,000	23,000	22,010
Total Marine, Rupees -	8,96,000	8,50,000	9,00,000	8,96,260

REVENUE AND RECEIPTS—*continued.*

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
FEES, GOVERNMENT COLLEGES - - -	1,49,000	1,51,000	1,51,000	1,50,819
FEES, GOVERNMENT SCHOOLS - - -	3,42,000	3,35,000	3,30,000	3,31,743
CONTRIBUTIONS - - - -	22,700	22,800	32,250	20,530
SALE PROCEEDS OF BOOKS - - -	200	200	200	27
INCOME FROM ENDOWMENTS* - - -	6,200	6,000	6,200	4,274
MISCELLANEOUS - - - -	21,900	21,000	21,350	24,255
Total Education, Rupees -	5,42,000	5,36,000	5,41,000	5,31,648

* Interest on Government Securities should be shewn under XXI.—INTEREST, minor head "Interest on Government Securities—Provincial."

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL COLLEGE FEES - - -	20,000	20,000	16,000	17,751
HOSPITAL RECEIPTS - - -	50,000	52,000	48,000	58,144
LUNATIC ASYLUM RECEIPTS - - - -	31,000	30,000	33,300	30,948
MEDICINES SOLD BY CIVIL SURGEONS - -	1,000	1,300	1,300	341
CONTRIBUTIONS - - - -	30,000	30,000	30,000	30,771
MISCELLANEOUS - - - -	4,000	4,700	4,400	3,801
Total Medical, Rupees -	1,36,000	1,38,000	1,33,000	1,41,756

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—				
Botanical Garden Receipts - - -	1,700	1,700	1,700	1,848
Birch Hill Park at Darjeeling - -	1,250	2,700	2,750	2,421
	2,950	4,400	4,450	4,269
GOVERNMENT BULL AND STALLION RECEIPTS -	...	...	...	655
CINCHONA PLANTATIONS - - -	1,56,800	1,56,500	1,56,500	1,71,763
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS - - - - -	750	600	650	5,148
EMIGRATION FEES (ACT VII OF 1871) - -	25,000	25,000	12,400	20,909
EXAMINATION FEES - - -	500	500	...	510
MISCELLANEOUS - - - -	...	...	...	2,312
TOTAL PROVINCIAL -	1,86,000	1,87,000	1,74,000	2,05,566
LOCAL.				
INLAND LABOUR TRANSPORT FEES (ACT II OF 1870) -	29,000	24,000	73,000	94,431
Total Scientific and other Minor Departments, Rupees - - - -	2,15,000	2,11,000	2,47,000	2,99,997

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES—				
On Loans to Municipalities - -	2,94,818	3,00,333	3,02,000	3,08,861
On Port Fund Debt - - -	79,425	79,425	79,425	79,425
On Port Trust Advances - - -	2,84,767	2,39,442	2,22,442	2,26,955
On Hooghly Bridge Advances - -	48,600	48,600	52,425	57,163
Carried over -	7,07,610	6,67,800	6,56,292	6,72,404

REVENUE AND RECEIPTS —*continued.*

XXI.—INTEREST—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	7,07,610	6,67,800	6,56,292	6,72,404
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS—				
Embankment Advances - - -	2,600	3,000	2,400	2,997
On Advances to Cultivators under Land Improvement Act - - -	4,500	3,700	3,000	3,564
On Advances for Drainage Works - -	10,000	9,000	6,000	16,357
On other Items - - - -	950	950	918	...
	18,050	16,650	12,318	22,918
PERCENTAGE FROM SUBSCRIBERS TO UNCOVENANTED SERVICE FAMILY PENSION FUND, UNDER SECTION 9, C. P. CODE - - - -	...	...	..	530
INTEREST ON ARREARS OF REVENUE - -	...	...	...	10
MISCELLANEOUS—				
On Law Charges - - -	200	100	...	...
On other accounts - - -	140	1,450	390	3,535
	340	1,550	390	3,545
TOTAL IMPERIAL -	7,26,000	6,86,000	6,69,000	6,99,397
PROVINCIAL.				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL - - - - -	15,000	15,000	15,000	14,838
MISCELLANEOUS - - - -	58,000	33,000	33,000	52,776
TOTAL PROVINCIAL -	73,000	48,000	48,000	67,614
LOCAL.				
MISCELLANEOUS, LOCAL - - -	45,000	45,000	31,000	58,201
Total Interest, Rupees -	8,44,000	7,79,000	7,48,000	8,25,212

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTION TO THE MILITARY ORPHAN FUND -	16,000	16,000	16,000	2,406
SUBSCRIPTIONS TO BOMBAY CIVIL FUND - -	...	...	...	116
TOTAL IMPERIAL -	16,000	16,000	16,000	2,522
PROVINCIAL.				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS- - -	5,000	4,300	4,300	5,263
FAMILY SUBSCRIPTIONS OF NATIVE MEMBERS OF THE COVENANTED CIVIL SERVICE - - -	1,100	1,000	820	934
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES -	48,900	49,700	56,880	69,150
TOTAL, PROVINCIAL -	55,000	55,000	62,000	75,347
Total Receipts in aid of Superannuation, &c., Rupees - - - -	71,000	71,000	78,000	77,869

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
STATIONERY RECEIPTS - - -	30,000	23,000	33,000	26,377
SALES OF GAZETTES AND OTHER PUBLICATIONS -	46,000	46,000	46,400	44,677
OTHER PRESS RECEIPTS - - -	50,000	50,000	50,600	49,661
Total, Stationery and Printing, Rupees -	1,26,000	1,19,000	1,30,000	1,20,715

REVENUE AND RECEIPTS—*continued.*

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PREMIUM ON BILLS	70,000	70,000	60,000	74,087
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING	...	...	...	642
EXTRAORDINARY ITEMS	...	71,000	...	...
TOTAL IMPERIAL	70,000	1,41,000	60,000	74,729
PROVINCIAL.				
GAIN BY EXCHANGE ON LOCAL TRANSACTIONS	...	...	...	730
UNCLAIMED DEPOSITS	3,00,000	3,40,000	2,00,000	3,75,053
TREASURE TROVE	100	...	...	84
SALE PROCEEDS OF DURBAR PRESENTS	1,000	6,000	10,000	1,076
SALE OF OLD STORES AND MATERIALS	30,000	34,500	35,000	27,710
RENTS—				
Staging Bungalow (P. W. Fund)	10,000	9,000	9,500	8,715
Circuit House	5,000	6,000	6,000	3,934
Other Rents	5,000	5,000	6,000	5,346
	20,000	20,000	21,500	17,995
FEES FOR GOVERNMENT AUDITS—				
Commission on purchase and sale of Government Securities	100	100	...	25
Recoveries for Audit of Municipal accounts	28,000	26,000	26,000	13,865
	28,100	26,100	26,000	13,891
MISCELLANEOUS FEES, FINES AND FORFEITURES—				
Marriage Fees	50	50	50	80
Fees realised by Registration of Copyrights	50	100	100	86
Fees for survey of Tea Lands	500	500	5,000	1,617
Partition Fees	99,900	1,00,000	72,000	1,11,945
Other Items	1,500	1,350	1,400	1,541
	1,02,000	1,02,000	78,550	1,15,269
MISCELLANEOUS—				
Fees and Fines of Revenue Courts	20,000	20,000	20,000	25,739
Cash Recoveries of service payments of previous years	10,000	8,000	8,000	10,692
Survey expenses and Charges for advertising sale of Waste Lands	27,000	27,000	4,000	25,633
Recoveries of Law Charges other than in Pauper Suits	2,000	3,000	1,000	1,355
Recoveries from Local Funds towards cost of Controlling and Account Offices	85,000	90,000	1,00,000	87,353
Receipts of the Chittagong Steamer	3,000	3,000	5,000	2,857
Other Items	500	6,000	6,250	4,882
Marine insurance recoveries on P. W. Stores	10,900	10,500	...	...
Value of Mathematical Stores returned	2,000	5,000	2,000	2,721
Sundry Receipts—Circuit House	600	700	600	553
" General management of Wards' and Attached Estates	50	50	...	21
" Encamping ground grazing	50	50	100	87
Public Works Cess under Act II of 1877 (B. C.)	700	1,100	2,000	921
	1,61,800	1,74,400	1,48,950	1,62,814
TOTAL PROVINCIAL	6,43,000	7,03,000	5,20,000	7,14,622
LOCAL.				
RENTS—(LOCAL)—				
Serais and Staging Bungalows (District Road Fund)	11,500	11,500	10,000	11,575
Ditto ditto (District Road Account)	1,000	1,000	800	578
	12,500	12,500	10,800	12,153
MISCELLANEOUS FEES, FINES AND FORFEITURES (LOCAL)	1,01,000	1,00,000	80,500	1,01,583
MISCELLANEOUS—(LOCAL)—				
Sundry Receipts (District Road Fund)	1,50,000	1,50,000	77,500	1,53,832
Ditto (District Road Account)	500	500	1,200	82
	1,50,500	1,50,500	78,700	1,53,914
TOTAL LOCAL	2,64,000	2,63,000	1,70,000	2,67,650
Total Miscellaneous, Rupees	9,77,000	11,07,000	7,50,000	10,57,001

REVENUE AND RECEIPTS —*continued.*

XXXI.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	14,000	14,000	11,000	14,133
Total Irrigation and Navigation, Rupees -	14,000	14,000	11,000	14,133

XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
IN CHARGE OF CIVIL OFFICERS—				
Tolls on Ferries - - - -	4,97,000	5,00,000	5,05,200	5,02,928
Cemetery Receipts - - -	1,000	2,500	1,000	1,887
Miscellaneous - - - -	3,000	500	4,800	83,528
TOTAL PROVINCIAL -	5,01,000	5,03,000	5,11,000	5,88,343
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	...	1,000	...	233
Total Civil Buildings, Roads, and Services, Rupees - - - -	5,01,000	5,04,000	5,11,000	5,88,576

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1885-86.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes -	8,000	8,000	8,000	6,724
Commission on Stock Notes - - -	...	...	...	513
Total 1, Interest, &c., Rupees -	8,000	8,000	8,000	7,237

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Presidency Savings Bank Deposits -	1,09,000	1,09,000	1,08,000	1,14,192
" on District Savings Bank Deposits -	95,000	95,000	95,000	95,652
" on Deposits in State Railway Provident Institutions - - -	4,000	4,000	4,000	4,572
" on Compensation for Lands taken for Public Purposes - -	500	500	500	789
" on Law Charges - - -	100	100	...	109
" on Miscellaneous Accounts - -	1,400	1,400	500	1,087
Total 2, Interest on other Obligations, Rupees-	2,10,000	2,10,000	2,08,000	2,16,401

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds—Imperial - - -	4,91,000	5,38,000	4,64,000	4,69,707
Drawbacks - - - -	3,000	3,000	2,000	3,200
Total Imperial -	4,94,000	5,41,000	4,66,000	4,72,907
Provincial.				
Revenue Refunds—Provincial - -	1,24,000	1,35,000	1,07,000	1,42,429
Local.				
Revenue Refunds—Local - - -	28,000	26,000	31,000	24,598
Total 3, Refunds and Drawbacks, Rupees -	6,46,000	7,02,000	6,04,000	6,39,934

EXPENDITURE—*continued.*

3.—REFUNDS AND DRAWBACKS—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds, Imperial.				
Imperial Heads.				
Opium - - - - -	5,000	4,000	3,500	4,650
Salt - - - - -	2,00,000	2,10,000	2,25,000	1,87,068
Customs - - - - -	1,45,000	1,44,000	1,14,000	1,42,538
	3,50,000	3,58,000	3,42,500	3,34,256
Divided Heads, Imperial Share.				
Land Revenue - - - -	45,400	1,00,000	40,000	46,646
Stamps - - - -	80,000	60,000	61,500	67,883
Excise - - - - -	4,000	3,350	3,350	2,172
Assessed Taxes - - - -	9,950	15,000	15,000	17,298
Forest - - - - -	150	150	150	57
Registration - - - -	1,500	1,500	1,500	1,395
	1,41,000	1,80,000	1,21,500	1,35,451
Total Revenue Refunds, Imperial -	4,91,000	5,38,000	4,64,000	4,69,707
PROVINCIAL.				
Revenue Refunds—Provincial.				
Provincial Heads.				
Provincial Rates - - - -	5,500	7,500	6,000	31,442
Salt other than Customs and Excise duty -	...	...	500	...
	5,500	7,500	6,500	31,442
Divided Heads, Provincial Share.				
Land Revenue - - - -	22,900	47,000	19,000	22,183
Stamps - - - -	80,000	60,500	61,500	67,883
Excise - - - - -	4,000	3,350	3,350	2,172
Assessed Taxes - - - -	9,950	15,000	15,000	17,298
Forest - - - - -	150	150	150	57
Registration - - - -	1,500	1,500	1,500	1,394
	1,18,500	1,27,500	1,00,500	1,10,987
Total Revenue Refunds—Provincial -	1,24,000	1,35,000	1,07,000	1,42,429

EXPENDITURE —*continued.*

4.—ASSIGNMENTS AND COMPENSATIONS.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
COMPENSATIONS.				
Sayer.	Rs.	Rs.	Rs.	Rs.
Compensation to Kissen Persaud Surma, *alias* Raja Baboo, on account of Jower Naraingunge in the name of Luckeenarain Thakoor - -	6,760	6,500	6,760	6,998
Compensation not exceeding Rs. 5,000 per annum -	46,700	46,500	46,500	32,649
	53,460	53,000	53,260	39,647
Salt.				
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1839 - - -	20,000	20,000	20,000	20,000
Opium.				
Compensation payable under convention with the French Government, dated 16th July 1884 -	3,000	3,000	...	...
	76,460	76,000	73,260	59,647
MISCELLANEOUS - - - -	50,000	50,000	50,000	50,216
	1,26,460	1,26,000	1,23,260	1,09,863
Lump alterations - - -	+540	...	−260	
Total 4, ASSIGNMENTS, &c., Rupees -	1,27,000	1,26,000	1,23,000	1,09,863

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
REVENUE SURVEYS—IMPERIAL - - -	56,000	91,000	78,800	1,10,950
LAND SETTLEMENT CHARGES—IMPERIAL - -	53,000	65,000	49,200	53,590
TOTAL IMPERIAL -	1,09,000	1,56,000	1,28,000	1,64,540
PROVINCIAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - - -	27,42,100	26,50,000	26,75,600	26,36,941
CHARGES FOR THE MANAGEMENT OF ESTATES THE RENTAL OF WHICH BELONGS PERMANENTLY OR TEMPORARILY TO GOVERNMENT - - - -	3,27,000	3,00,000	3,00,000	2,87,642
REVENUE SURVEYS - - - -	26,500	43,000	56,100	52,762
LAND SETTLEMENT CHARGES - - -	25,200	31,000	24,100	25,485
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS -	1,64,000	1,61,000	1,61,000	1,87,625
SUB-DIVISIONAL ESTABLISHMENTS - -	1,17,000	1,16,000	1,16,000	1,10,657
RENTS, RATES AND TAXES - - -	1,200	2,000	2,200	1,908
PETTY CONSTRUCTION AND REPAIRS - -	1,000	1,000	1,000	17
	34,04,000	33,04,000		
Deduct transferred to 28, Civil Furlough, &c. allowances	3,000	3,000		
TOTAL PROVINCIAL -	34,01,000	33,01,000	33,36,000	33,03,037
Total 5, Land Revenue, Rupees -	35,10,000	34,57,000	34,64,000	34,67,577

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Revenue Surveys.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		DEMARCATION SURVEY.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
3	1	Assistant Superintendents or Deputy Collectors - - -	6,000	13,000	13,050	14,415
		Establishment.				
		Clerks - - - -	4,050	9,000	9,865	8,983
		Surveyors and Assistant Surveyors -	630	...	720	110
		Servants, Guards, Measurers and others -	660	2,000	1,250	3,146
		Field Establishment - -	6,432	21,000	22,913	20,951
		Temporary Establishment - -	...	3,000	...	7,932
		Survey of the Ghatwali lands in Maunbhoom and Bancoora - -	5,000	...	...	...
			16,772	35,000	34,748	41,122
		Carried over -	22,772	48,000	47,798	55,537

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Revenue Surveys—*continued.* DEMARCATION SURVEY—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,772	48,000	47,798	55,537
Travelling Expenses and Allowances -	1,200	5,000	5,710	5,093
Service Postage Stamps - - -	...	300	...	355
Boundary Pillars - - -	...	3,000	3,100	3,832
Miscellaneous - - - -	2,128	3,700	3,292	3,556
Cost of Medical Stores - - -	...	...	...	59
Cost of Cadastral Maps - - -	...	...	19,000	...
Mathematical Stores - - -	...	...	...	302
	26,100	60,000	78,900	68,734
Survey charges transferred from India Estimate -	8,000	36,000	56,000	75,769
Cost of Cadastral Maps - - -	17,000	13,000		19,209
	51,100	1,09,000	1,34,900	1,63,712
Lump addition - - -	+31,400	+25,000	...	...
Total Revenue Surveys, Rupees -	82,500	1,34,000	1,34,900	1,63,712
IMPERIAL -	56,000	91,000	78,800	1,10,950
PROVINCIAL -	26,500	43,000	56,100	52,762
Land Settlement Charges.				
Numbers. 1884-85. 1885-86.				
1 1 Settlement Officers - -	1,200	1,900	1,200	2,900
Establishment - - -	9,120	8,100	8,388	6,838
Deputy Collectors and Establishments -	16,751	17,000	11,591	17,100
Measuring Establishments - -	16,371	19,000	22,131	6,122
Establishment for writing Jummabundee Papers - - -	23,235	22,000	13,489	21,615
Temporary Establishment - -	4,223	10,000	...	12,537
	69,700	76,100	55,599	64,212
Travelling Expenses - - -	2,700	4,000	2,197	1,342
Service Postage Stamps - - -	363	200	300	167
European Stores - - -	...	...	...	180
Office Expenses and Miscellaneous - -	4,237	13,800	14,004	10,274
	7,300	18,000	16,501	11,963
Total Land Settlement Charges, Rupees -	78,200	96,000	73,300	79,075
IMPERIAL -	53,000	65,000	49,200	53,590
PROVINCIAL -	25,200	31,000	24,100	25,485
PROVINCIAL. **Collectors' and Deputy Commissioners', &c., Establishments.**				
Numbers. 1884-85. 1885-86.				
Salaries.				
Collectors and Magistrates—				
15 15 1st Grade, at Rs. 2,250 each per mensem - - -	4 05,000		4,05,000	
15 15 2nd Grade, at Rs. 1,800 each per mensem - - -	3,24,000		3,24,000	
7 7 3rd Grade, at Rs. 1,500 each per mensem - - -	1,26,000		1,26,000	
Joint Magistrates and Deputy Collectors—				
23 23 1st Grade, at Rs. 900 each per mensem - - -	2,48,400	13,14,000	2,48,400	12,65,979
11 11 2nd Grade, at Rs. 700 each per mensem - - -	92,400		92,400	
Assistant Magistrates and Collectors—				
62 63 1st Class, at Rs. 450 to Rs. 500 each per mensem - - -	3,67,440		3,63,840	
15 8 2nd Class, at Rs. 400 each per mensem	33,600		67,200	
Assistant Magistrates and Collectors under Sec. 6, Vic. Chap. 3 -	...		...	
231 231 Deputy Collectors and Magistrates (Uncovenanted): salaries varying from Rs. 200 to Rs. 800 each per mensem	11,34,300	11,38,000	11,31,000	11,63,789
Carried over -	27,31,140	24,52,000	27,57,840	24,29,768

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued. **Collectors' and Deputy Commissioners', &c., Establishments**—*continued.*	Rs.	Rs.	Rs.	Rs.
		Salaries—continued Brought forward -	27,31,140	24,52,000	27,57,840	24,29,768
9	8	Deputy Commissioners: salaries varying from Rs. 1,000 to Rs. 1,833 each per mensem - - -	1,52,000	1,68,000	1,64,000	1,62,393
6	6	Assistant ditto: salaries varying from Rs. 500, Rs. 700 and Rs. 800 each per mensem - - -	51,600		51,600	
1	1	Sub-Assistant Commissioner -	1,200	...	1,200	400
			29,35,940	26,20,000	29,74,640	25,92,561
		DEDUCT—Probable Savings -	2,28,660		2,35,680	
			27,07,280		27,38,960	
		Less—Deduction on account of the Civil Service Annuity - -	67,280		68,960	
		DEDUCT—* Moiety of salaries provided under Grant 19, "Criminal Courts," page 38	26,40,000 13,20,000	26,20,000 13,10,000	26,70,000 13,35,000	25,92,561 12,96,280
		ADD— 1 Director of Agriculture (Collector III Grade) 18,000 Deduction on account Civil Service Annuity. 720	13,20,000 17 280			
			13,37,280	13,10,000	13,35,000	12,96,281
		Establishment.				
3,138	3,174	Chief Office Establishment -	...	...	...	5,54,005
		Tehsildars (or Mamlatdars) and Establishment - - -	7,43,700	7,10,000	7,35,000	1,59,425
		Temporary Establishment - -	8,330	5,000	6,530	3,828
		Survey of Waste Land—Establishment and Contingencies - -	1,730	14,000	1,730	21,855
		Partition Establishment - -	68,000	84,000	50,000	67,878
		Revenue Record Room Establishment and Contingent Charges - -	68,000	60,000	68,000	65,644
			8,89,760	8,73,000	8,61,260	8,72,635
		Contingencies.				
		Law Charges - - - -	50,460	39,000	50,000	48,246
		House Allowance - - - -	2,500	2,500	2,500	2,446
		Compensation for lands taken for public purposes -	20,340	7,000	...	2,075
		Office and Ground Rent - - -	14,250	15,000	14,540	9,281
		Petty Construction and Repairs - -	27,400	18,000	23,300	16,443
		Service Telegrams - - - -	3,950	5,000	3,900	3,050
		Section Writing - - - -	30	...	30	2
		Purchase of Tents - - - -	15,730	25,500	26,100	11,859
		Do. of Furniture . . .	16,610	...	...	22,069
		Do. of Books and Publications - -	700	500	600	223
		Contract Contingencies - - -	56,110	55,000	52,140	59,995
		Value of Mathematical Stores - - -	...	3,000	...	5,713
		Do. of Mint Stores - - -	...	500	...	411
		Other Miscellaneous - - -	17,020	16,000	15,540	8,827
			2,25,100	1,87,000	1,88,650	1,90,640
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers -	63,300	57,000	63,000	55,163
		Ditto ditto of Establishment - - - -	26,300	23,000	30,000	22,201
			89,600	80,000	93,000	77,364
		Postage Charges.				
		Purchase of Service Postage Stamps -	30,000	30,000	30,000	28,875
		Carried over -	25,71,740	24,80,000	25,07,910	24,65,795

* The division of the salaries of the above Officers has been reckoned on the estimate of the proportion of time given severally to Land Revenue and Criminal duties.

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	*PROVINCIAL*—continued. Collectors' and Deputy Commissioners', &c., Establishments—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	25,71,740	24,80,000	25,07,910	24,65,795
		Charges for the service of Revenue Processes.				
105	113	Nazirs - - -	41,540	41,000	40,960	39,668
1,023	1044	Peons - - - -	78,830	76,000	76,780	72,839
		Extra Peons - - -	46,250	48,000	45,430	52,739
		Travelling charges - - -	3,740	5,000	4,520	5,767
		Contingencies - - -	...	...	...	133
			1,70,360	1,70,000	1,67,690	1,71,146
		Total Collectors', &c., Establishments, Rs. -	27,42,100	26,50,000	26,75,600	26,36,941
		Sub-divisional Establishments.				
77	77	Sub-Deputy Magistrates and Collectors	74,550	77,000	73,950	76,586
		Establishment.				
		Canungoes and Surveyors - -	24,050	23,000	22,650	22,389
		Chainmen and Measurers - -	12,210	10,000	12,210	7,442
			36,260	33,000	34,860	29,831
		Contingent Charges.				
		Travelling Allowances - -	6,190	6,000	7,190	4,240
		Total Sub-divisional Estabts., Rupees -	1,17,000	1,16,000	1,16,000	1,10,657

6.—OPIUM.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
BEHAR—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS	3,26,000	3,32,000	3,32,000	3,29,629
" PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES - - - -	1,12,15,000	1,31,22,000	1,04,00,000	68,20,756
" TRAVELLING AND OTHER MISCELLANEOUS CHARGES -	1,92,000	1,86,000	1,87,000	1,11,938
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS - - - -	5,76,000	5,60,000	5,61,000	5,53,558
" PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES - - - -	1,21,04,000	1,49,11,000	1,17,55,000	1,03,97,067
" TRAVELLING AND OTHER MISCELLANEOUS CHARGES	2,45,000	2,45,000	2,22,000	1,93,635
OPIUM MISCELLANEOUS CHARGES IN CALCUTTA - -	42,000	42,000	43,000	57,738
COMMISSION OF ENQUIRY - - - - - - - -	...	...	...	45,916
Total 6, Opium, Rupees -	2,47,00,000	2,93,98,000	2,35,00,000	1,85,10,237

EXPENDITURE—*continued.*

6.—OPIUM—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Behar—Establishment of Agents and Sub-Deputy Agents.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent - - - -	31,200	1,75,000	34,000	1,74,597
1	1	Principal Assistant - -	14,400		14,400	
11	11	Sub-Deputy Agents - -	94,800		96,000	
9	9	Assistants - - -	30,000		34,200	
			1,70,400		1,78,600	
		DEDUCT—Civil Service Annuity -	1,248		1,360	
			1,69,152	1,75,000	1,77,240	1,74,597
		Sudder Establishment.				
49	41	Clerks - - - -	42,780	52,000	40,210	52,765
149	152	Servants - - -	8,650		8,470	
			51,430	52,000	48,680	52,765
		Mofussil Establishment.				
287	287	Clerks - - - -	48,804	1,05,000	48,810	1,01,605
850	851	Servants - - -	55,464		55,400	
		Temporary Establishment - -	1,240	...	1,240	662
			1,05,508	1,05,000	1,05,450	1,02,267
			3,26,090		3,31,370	
		Lump alteration -	—90		+630	
		Total Behar—Establishment of Agents, &c., Rupees - - -	3,26,000	3,32,000	3,32,000	3,29,629
		Behar—Payments to Cultivators and Manufacturing Charges.				
		Payments for Cultivation - - -	1,03,00,000	1,22,28,000	95,00,000	61,47,812
		„ for Leaves - - -	1,03,200	1,03,000	1,03,200	58,731
		„ for Trash - - - -	6,700	6,700	6,700	3,740
		„ for Timber Contract - -	4,20,000	4,20,000	4,20,000	3,05,178
		„ for Temporary Establishment - -	3,000	4,000	3,000	5,293
		Transit and Weighment Charges - -	47,335	46,300	46,300	25,588
		„ Temporary Establishment - -	10,800	11,000	10,800	6,050
		Freight - - - - -	1,38,000	88,000	1,38,000	77,061
		Manufacturing Charges, &c. - - -	52,000	74,000	52,000	58,675
		Temporary Establishment - - -	9,000	16,000	9,000	10,927
		Purchase of Opium - - - -	1,25,000	1,25,000	1,25,000	1,21,701
			1,12,15,035	1,322000	1,04,14,000	68,20,756
		DEDUCT—Probable Savings - - -	35		14,000	
		Total Behar—Payments to Cultivators, &c., Rupees - - -	1,12,15,000	1,31,22,000	1,04,00,000	68,20,756
		Behar—Travelling and other Miscellaneous Charges.				
		Travelling Allowances - - -	17,845	16,000	16,700	16,677
		Commission to Amlah - - -	1,20,673	1,31,000	1,31,000	61,420
		Rewards on Confiscations - - -	13,000	10,000	10,000	7,570
		Petty Construction and Repairs - -	11,600	10,000	10,000	5,607
		Value of Medical Stores, &c. - - -	...	...	...	55
		„ of Mint Stores - - -	...	...	...	1,336
		Office and Ground Rent - - -	382	382	382	1,622
		Freight on Europe Stores - - -	...	...	...	116
		Office Expenses - - - -	10,200	10,000	10,600	5,370
		Miscellaneous - - - - -	5,500	5,618	5,618	10,743
			1,89,200	1,83,000	1,84,300	1,10,516
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,800	3,000	2,700	1,422
		Total Behar—Travelling and other Miscellaneous Charges, Rupees -	1,92,000	1,86,000	1,87,000	1,11,938

EXPENDITURE—*continued.*

6.—OPIUM—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Benares—Establishment of Agents and Sub-Deputy Agents.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent - - - -	36,000	2,66,000	36,000	2,78,289
1	1	Principal Assistant - -	12,000		12,000	
12	15	Sub-Deputy Agents - -	1,10,400		86,400	
37	34	Assistants - - -	1,19,400		1,33,800	
			2,77,800		2,68,200	
		DEDUCT—Civil Service Annuity -	1,440		1,440	
			2,76,360	2,66,000	2,66,760	2,78,289
		Sudder Establishment.				
50	50	Clerks - - - -	44,528	1,02,000	44,408	54,097
178	178	Servants - - -	13,854		13,854	
		Temporary Establishment - -	50,000	...	44,000	39,181
			1,08,382	1,02,000	1,02,262	93,278
		Mofussil Establishment.				
330	326	Clerks - - - -	1,00,548	1,92,000	1,00,790	1,81,991
1 387	1,391	Servants - - -	91,524		91,430	
			1,92,072	1,92,000	1,92,220	1,81,991
			5,76,814		5,61,242	
		Deduct for rounding -	814		242	
		Total Benares—Establishment, &c., Rupees - - -	5,76,000	5,60,000	5,61,000	5,53,558
		Benares—Payments to Cultivators and Manufacturing Charges.				
		Payments for cultivation of Opium - -	1,01,81,696	1,30,00,000	99,81,696	85,80,752
		" for Leaves - - -	1,65,450	1,72,000	1,45,200	1,74,087
		" for Trash - - -	24,625	25,000	22,875	18,984
		Transit and Weighment Charges - -	85,000	63,000	85,000	46,340
		" Temporary Establishment - -	8,400	4,000	9,100	4,138
		Freight - - - - -	3,24,484	3,27,000	3,01,196	2,49,195
		Manufacturing Charges, &c. - - -	1,20,000	1,23,000	1,60,000	87,411
		Temporary Establishment - - -	15,000	17,000	15,000	12,362
		Purchase of Opium - - - -	11,79,895	11,80,000	11,79,933	12,23,798
			1,21,04,550	1,49,11,000	1,19,00,000	1,03,97,067
		DEDUCT—Probable Savings -	550		1,45,000	
		Total Benares—Payments to Cultivators, &c., Rupees - - -	1,21,04,000	1,49,11,000	1,17,55,000	1,03,97,067
		Benares—Travelling and other Miscellaneous Charges.				
		Travelling Allowances - - -	70,000	66,000	56,000	60,261
		Commission to Amlah - - -	62,400	68,000	56,052	43,359
		Rewards - - - - -	10,000	16,000	15,000	5,392
		Petty Construction and Repairs - -	4,000	2,000	3,770	963
		Office and Ground Rent - - -	11,000	11,000	11,981	11,237
		Office Expenses - - - -	43,700	41,000	34,737	40,940
		Miscellaneous - - - -	36,300	35,000	37,460	25,639
		Mint Stores - - - -	...	...	...	28
		Medical Stores - - - -	...	...	...	440
			2,37,400	2,39,000	2,15,000	1,88,259
		Postage Charges.				
		Purchase of Service Postage Stamps - -	7,600	6,000	7,000	5,376
		Total Benares—Travelling and other Miscellaneous Charges, Rupees -	2,45,000	2,45,000	2,22,000	1,93,635

EXPENDITURE—*continued.*

6.—OPIUM—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Opium Miscellaneous Charges in Calcutta.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		GODOWN ESTABLISHMENTS. *Salary.*				
1	1	Intendant - - -	6,000	6,000	6,000	5,900
		Establishment.				
2	2	Clerks - - - -	1,081	2,965	997	2,873
22	22	Servants - - -	1,968		1,968	
			3,049	2,965	2,965	2,873
		Contingent Charges.				
		Contingent expense for storing Opium -	9,600	9,600	9,600	10,278
		Commission to Auctioneers for sale of Opium -	500	500	500	384
		Advertising Charges - - -	600	2,300	600	550
		Miscellaneous Expenses - - -	22,251	20,635	23,335	37,753
			32,951	33,035	34,035	48,965
		Total Opium Miscellaneous Charges in Calcutta, Rupees - -	42,000	42,000	43,000	57,738

7.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
PREVENTIVE ESTABLISHMENTS - - -	25,500	19,000	31,000	15,117
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES -	3,500	6,000	...	9,728
	29,000	25,000	31,000	24,845

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Salaries, Establishments, and Contingencies.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Establishments.				
1	1	Preventive Inspector - -	1,800	1,800	1,200	1,503
2	2	Intendants - - -	1,320	1,320	1,320	1,319
15	15	Clerks - - - -	5,952	5,920	5,915	9,188
38	38	Servants - - -	3,252	3,160	3,252	
		Temporary Establishment - -	100	100	100	69
			12,424	12,300	11,787	12,079
		Contingencies.				
		Scales and Weights - - -	1,750	1,600	1,650	1,588
		Office and House Rent - - -	73	73	73	30
		Rewards to Informers - - -	2,510	2,327	2,327	1,782
		Law Charges - - - -	70	100	100	...
		Petty Construction and Repairs - -	3,040	2,000	2,240	1,686
		Miscellaneous - - - -	1,349	1,200	1,170	802
			8,792	7,300	7,560	5,888
		Travelling Allowances - - -	55	100	130	65
		Postage Charges.				
		Purchase of Service Postage Stamps -	305	300	342	288
			21,576	20,000	19,819	18,320
		DEDUCT—Probable savings -	576	...	819	
		TOTAL, SALARIES, &c., PROVINCIAL -	21,000	20,000	19,000	18,320
		Total 7, Salt, Rupees -	50,000	45,000	50,000	43,165

EXPENDITURE—*continued.*

8.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - -	78,800	74,000	78,000	70,284
CHARGES FOR THE SALE OF GENERAL STAMPS -	85,000	81,000	1,11,000	84,010
CHARGES ON SALE OF COURT-FEE STAMPS - -	1,21,000	1,20,000	1,20,000	1,18,917
DISCOUNT ON PLAIN PAPER - - -	10,200	10,000	10,000	10,125
STAMP PAPER SUPPLIED FROM CENTRAL STORES -	1,88,000	1,80,000	1,66,000	1,57,364
Total 8, Stamps, Rupees -	4,83,000	4,65,000	4,85,000	4,40,700
IMPERIAL -	2,41,000	2,32,000	2,42,000	2,20,350
PROVINCIAL -	2,42,000	2,33,000	2,43,000	2,20,350

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Superintendent of Stamps and Stationery	18,000	18,000	18,000	16,219
		Establishment.				
1	1	Head Assistant - - -	4,800	40,700	4,800	40,555
1	1	Store-keeper - - -	8,400		8,400	
52	52	Clerks - - -	25,020		24,804	
29	29	Servants - - -	2,724		2,724	
		Temporary Establishment - -	...		...	
			40,944	40,700	40,728	40,555
		Contingencies.				
		Landing, Freight and Packing Charges -	6,500	8,000	5,800	8,481
		One-third Freight on Europe Stores -	500	300	500	137
		Miscellaneous - - -	2,056	3,500	1,522	1,361
		Mint Stores - - -	...	...	...	138
		Cost of Punching Machines - -	8,000	...	9,000	...
			17,056	11,800	16,822	10,117
		Postage Charges.				
		Purchase of Service Postage Stamps -	2,800	3,500	2,450	3,393
		Total Superintendence, Rupees -	78,800	74,000	78,000	70,284

Numbers. 1884-85.	Numbers. 1885-86.	Charges for the Sale of General Stamps.				
		Establishment.				
37	3	Clerks - - - -	828	800	22,232	3,743
93	...	Servants - - -			8,068	
			828	800	30,300	3,743
		Discount on Sale of Stamps - -	79,000	73,000	72,000	73,309
		Contingencies and Miscellaneous - -	5,224	5,000	4,900	5,152
		Reward to Informers - - -	3,540	2,000	3,500	1,754
			83,764	80,000	80,400	80,215
		Postage Charges.				
		Purchase of Service Postage Stamps -	300	200	300	52
			84,892			
		Add for rounding - - - - - -	108			
		Total Charges for the Sale of General Stamps, Rupees -	85,000	81,000	1,11,000	84,010
		Charges on Sale of Court-Fee Stamps				
		Discount - - - - -	1,20,916	1,20,000	1,19,976	1,18,893
		Establishment for the Sale of Stamps - -	84		24	24
		Total Charges on Sale of Court-Fee Stamps, Rupees -	1,21,000	1,20,000	1,20,000	1,18,917

EXPENDITURE—*continued.*

9.—EXCISE.

Numbers. 1884-85	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Abkaree Superintendent, Calcutta -	12,000	12,000	12,000	12,000
		Establishment.				
		Office Establishment—				
109	103	Clerks - - -	38,640	42,000	41,967	64,037
44	43	Servants - - -	2,661		2,709	
			41,301	42,000	44,676	64,037
	58	Establishment of Calcutta Collectorate—				
	93	Clerks - - -	37,164	44,400	..	...
		Servants - - -	8,850			
			46,014	44,400	...	...
		Distillery Establishment—				
14	8	Darogahs - - -	4,068	14,400	13,047	5,027
24	20	Clerks - - -	4,392		5,638	
89	89	Servants - - -	5,340	...	5,340	9,375
			13,800	14,400	24,025	14,402
		District Establishment—				
7	7	Excise Inspectors - -	13,650	1,36,600	15,678	9,339
114	114	Preventive Inspectors and Darogahs	53,556		53,042	59,170
84	83	Sudder Clerks - -	18,930		18,975	73,806
776	778	Peons - - -	50,520		50,292	
			1,36,656	1,36,600	1,37,987	1,42,315
		Additional expenditure estimated by the Government of Bengal for reforms recommended by the Excise Commission - - - -	1,03,091	...	...	...
		Contingencies.				
		Rewards - - - -	3,900	3,000	4,430	4,097
		Office and Ground Rent - -	8,210	8,164	8,164	8,078
		Law Charges - - -	300	300	300	...
		Petty Construction and Repairs - -	5,000	5,000	6,204	4,588
		Other Miscellaneous Charges - -	800	806	806	1,882
		Purchase of Furniture - - -	1,300	1,000	1,530	959
		Purchase of Books - - -	28	30	28	...
		Contract Contingencies - - -	6,000	4,000	6,000	4,873
			25,538	22,300	27,462	24,477
		Travelling Expenses.				
		Travelling Allowances - - -	20,300	17,000	16,740	13,871
		Postage Charges.				
		Purchase of Service Postage Stamps -	1,300	1,300	1,610	1,191
			4,00,000	2,90,000	2,64,500	2,72,293
		DEDUCT—Probable Savings -	...	...	2,500	
		Total Collectors', &c., Establishments -	4,00,000	2,90,000	2,62,000	2,72,293
		Total 9, Excise, Rupees -	4,00,000	2,90,000	2,62,000	2,72,293
		IMPERIAL - - -	2,00,000	1,45,000	1,31,000	1,36,147
		PROVINCIAL - - -	2,00,000	1,45,000	1,31,000	1,36,146

EXPENDITURE — *continued.*

10.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LOCAL.				
COLLECTION OF RATES AND CESSES.				
District Road Fund—				
Clerks - - - -				
Servants - - - -	2,60,000	2,56,000	2,47,000	2,69,367
Contingencies - - - -				
Total 10, Provincial Rates, Rupees -	2,60,000	2,56,000	2,47,000	2,69,367

11.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
SEA CUSTOMS, SALARIES, ESTABLISHMENT AND CONTINGENCIES - - - -	4,86,000	4,93,000	4,93,000	4,85,898
Total 11, Customs, Rupees -	4,86,000	4,93,000	4,93,000	4,85,898

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Sea Customs—Salaries, Establishments & Contingencies.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Calcutta.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Collector - - -	24,000	31,500	24,000	30,890
—		Deputy Collector - -	...		...	
1	1	Assistant Collector - -	9,050		8,450	
			33,050	...	32,450	...
		DEDUCT—Civil Service Annuity	960	...	960	...
			32,090	31,500	31,490	30,890
		Establishment.				
9	9	Appraising Establishment -	21,024	21,400	21,396	20,417
171	171	Clerks and Servants - -	82,704	81,500	84,712	80,071
—		Temporary Establishment -	3,600	500	800	451
			1,07,328	1,03,400	1,06,908	1,00,939
		Preventive Establishment.				
1	1	Surgeon to the Preventive Establishment	600	600	600	600
1	1	Superintendent - - -	12,000	12,000	12,000	13,341
8	8	Inspectors - - -	33,720	33,500	33,960	34,060
100	100	Preventive Officers - -	1,92,600	1,89,000	1,92,600	1,88,966
53	53	Clerks and servants - -	4,122	4,000	4,050	3,530
144	144	Boat Establishment - -	15,755	15,600	15,755	15,374
		Temporary Establishment - -	10,000	14,000	10,000	17,318
			2,68,797	2,68,700	2,68,965	2,73,189
		Wharf Establishment.				
22	21	Wharf Officers - -	21,696	21,700	21,696	21,998
18	18	Servants - - -	1,536	1,500	1,536	...
		Temporary Establishment - -	...	...	...	700
			23,232	23,200	23,232	22,698
		Carried over -	4,31,447	4,26,800	4,30,595	4,27,716

EXPENDITURE—*continued.*

11.—CUSTOMS—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL*—continued. Sea Customs—Salaries, &c.—*continued.* Calcutta—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,31,447	4,26,800	4,30,595	4,27,716
		Contingencies.				
		Petty Construction and Repairs - -	300	300	300	...
		Office Expenses and Miscellaneous -	6,725	6,800	6,895	6,414
		Repair of Preventive Service Boats -	5,000	8,400	7,900	8,855
		Value of Stores - - -	...	...	...	98
		Building Patrol Boats - - -	...	8,000	8,000	...
		Charges under Act VI of 1863—				
		Rewards to Informers - - -	} 2,600	1,160	...	...
		Contingencies - - -			1,200	1,031
			14,625	24,660	24,295	16,398
		Travelling Allowances - - -	200	100	200	97
		Purchase of Service Postage Stamps -	200	195	200	192
			400	295	400	289
			4,46,472	...	4,55,290	
		DEDUCT—Probable Savings -	1,742	...	3,470	
		Total, Calcutta, Rupees -	4,44,730	4,51,755	4,51,820	4,44,403
		Balasore.				
		Establishment.				
4	4	Clerks - - -	1,920	} 2,040	{ 1,920	} 2,118
2	2	Servants - - -	120		120	
7	7	Boat Establishment - -	768	768	768	766
		Temporary Establishment - -	...	...	...	202
			2,808	2,808	2,808	3,086
19	19	*Preventive Establishment* - -	4,944	4,944	4,944	4,912
		Temporary Establishment - -	380	380	380	108
			5,324	5,324	5,324	5,020
		Contingencies.				
		Petty Construction and Repairs -	300	300	300	430
		Office Expenses and Miscellaneous -	218	228	228	129
		Repair of Preventive Service Boats -	50	50	50	1,080
		Charges under Act VI of 1863—				
		Rewards to Informers - -	} 50	50	50	10
		Contingencies and Miscellaneous - -				
			618	628	628	1,649
		Travelling Allowance - - -	10	10	10	...
		Postage Charges.				
		Purchase of Service Postage Stamps -	90	90	90	85
		Total, Balasore, Rupees -	8,850	8,860	8,860	9,840
		Chittagong.				
		Salary.				
1	1	Collector - - -	7,200	7,200	7,200	7,200
		Establishment.				
21	21	Clerks and Servants - -	3,816	3,730	3,738	3,636
9	9	Boat Establishment - -	780	780	780	773
		Temporary Establishment - -	270	270	270	270
			4,866	4,780	4,788	4,679
		Preventive Establishment.				
3	3	Inspectors - - -	2,880	2,850	2,880	2,858
10	10	Preventive Officers - -	4,080	4,070	4,080	4,057
2	2	Clerks - - -	480	480	480	480
14	14	Boat Establishment - -	1,152	1,152	1,152	1,152
		Temporary Establishment - -	200	200	200	302
			8,792	8,752	8,792	8,849
		Wharf Establishment - -	600	568	600	568
		Carried over -	21,458	21,300	21,380	21,296
			4,53,580	4,60,615	4,60,680	4,54,243

EXPENDITURE —*continued.*

II.—CUSTOMS —*continued.*

PROVINCIAL—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Sea Customs—Salaries, &c.—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,53,580	4,60,615	4,60,680	4,54,243
Chittagong—*continued.*				
Brought forward - -	21,458	21,300	21,380	21,296
Contingencies.				
Ground Rent - - - -	156	156	156	148
Petty Construction and Repairs - -	350	300	300	115
Office Expenses and Miscellaneous - -	610	500	634	497
Repair of Preventive Service Boats - -	650	200	200	151
Charges under Act VI of 1863—				
Rewards to Informers - - -	100	44	50	74
	1,866	1,200	1,340	985
Purchase of Service Postage Stamps -	50	50	50	46
	23,374	22,550	22,770	
DEDUCT—Probable Savings -	674		270	
Total, Chittagong, Rupees -	22,700	22,550	22,500	22,327
Cuttack.				
Numbers. 1884-85. / 1885-86.				
Establishment.				
1 / 1 Superintendent of Customs - -	1,800	1,800	1,800	2,771
1 / 1 Assistant - - -	1,200	1,200	1,200	
5 / 5 Clerks and Servants - -	1,668	1,668	1,668	1,667
10 / 10 Boat Establishment - -	1,176	1,176	1,176	1,176
	5,844	5,844	5,844	5,614
3 / 3 *Preventive Establishment* - -	1,260	1,260	1,260	1,237
Contingencies.				
Ground Rent - - - -	14	14	14	...
Petty Construction and Repairs - -	300	100	300	...
Office Expenses and Miscellaneous - -	77	72	77	81
Purchase and repair of boats - -	150	80	150	...
Travelling allowances - - -	...	...	...	36
	541	266	541	117
Purchase of Service Postage Stamps -	30	30	30	30
	7,675		7,675	
DEDUCT—Probable Savings -	575		475	
Total, Cuttack, Rupees -	7,100	7,400	7,200	6,998
Dacca.				
Numbers. 1884-85. / 1885-86.				
2 / 2 Clerks and Servants - -	432	432	432	582
2 / 2 Boat Establishment - -	156	156	156	...
Ground Rent - - -	18	18	18	18
Petty Construction and Repairs - -	100	50	170	...
Office Expenses and Miscellaneous - -	181	100	140	56
Service Postage Stamps - -	8	4	4	...
Purchase & repair of Boats - -	25	...	...	...
Total, Dacca, Rupees -	920	760	920	656
Carried over -	4,84,300	4,91,325	4,91,300	4,84,224

EXPENDITURE—*continued.*

11.—CUSTOMS—*continued.*

Provincial—continued. Sea Customs—Salaries, &c.—*continued.*	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,84,300	4,91,325	4,91,300	4,84,224
Pooree.				
Establishment. (Numbers: 1884-85 / 1885-86)				
1 / 1 Clerk - - -	720	720	720	727
3 / 3 Preventive Establishment - -	720	720	720	720
	1,440	1,440	1,440	1,447
Contingent Charges.				
Petty Construction and Repairs - -	185	180	185	185
Office Expenses and Miscellaneous - -	40	20	40	17
	225	200	225	202
Travelling Allowances - - -	10	10	10	...
Postage Charges.				
Purchase of Service Postage Stamps -	25	25	25	25
Total, Pooree, Rupees -	1,700	1,675	1,700	1,674
Total Sea Customs, Salaries, Establishments, &c. -	4,86,000	4,93,000	4,93,000	4,85,898

12.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF LICENSE TAX - - -	95,000	95,000	1,00,000	96,685
Total 12, Assessed Taxes, Rupees -	95,000	95,000	1,00,000	96,685
IMPERIAL - - -	47,000	47,000	50,000	48,342
PROVINCIAL - - -	48,000	48,000	50,000	48,343

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
A—CONSERVANCY AND WORKS - - -	2,75,000	1,97,000	2,84,000	1,95,791
B—ESTABLISHMENTS - - - -	2,45,000	2,03,000	2,16,000	1,91,908
Total 13, Forest, Rupees	5,20,000	4,00,000	5,00,000	3,87,699
IMPERIAL - -	2,60,000	2,00,000	2,50,000	1,93,850
PROVINCIAL - -	2,60,000	2,00,000	2,50,000	1,93,849

DETAILS.

A—Conservancy and Works.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY - -	1,00,000	70,800	1,23,000	91,502
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	36,000	30,600	35,000	24,804
III.—CONFISCATED DRIFT AND WAIF WOOD - -	1,000	970	1,000	293
VI.—LIVE AND DEAD STOCK - - -	59,500	20,000	22,400	13,469
VII.—COMMUNICATIONS AND BUILDINGS - -	30,000	26,200	48,900	25,373
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS - - -	44,000	43,400	49,300	34,060
IX.—MISCELLANEOUS - - -	4,500	5,030	4,400	6,290
Total A—Conservancy and Works, Rupees -	2,75,000	1,97,000	2,84,000	1,95,791

EXPENDITURE —*continued.*

13.—FOREST—*continued.*

B—Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—SALARIES—				
a. Conservators - - -	12,000	13,000	12,000	12,000
b. Superior Officers - - -	96,000	70,000	76,200	71,971
c. Subordinate Forest and Depôt Establishments	71,400	60,840	72,600	59,510
d. Office Establishments - - -	18,600	17,050	17,400	16,276
e. Deputation and Special Allowances -	2,500	3,560	2,534	2,080
	2,00,500	1,64,450	1,80,734	1,61,837
II.—TRAVELLING ALLOWANCES—				
a. Conservators - - -	2,000	2,000	2,200	1,894
b. Superior Officers - - -	22,000	16,000	17,000	11,737
c. Subordinate Forest and Depôt Establishments	9,200	8,900	6,500	6,310
d. Office Establishments- - -	2,000	2,000	1,500	1,454
	35,200	28,900	27,200	21,395
III.—CONTINGENCIES—				
a. Stationery - - - -	70	50	50	26
b. Carriage of Tents and Records - -	950	900	60	529
c. Rents, Rates and Taxes - -	3,560	4,200	3,260	4,860
e. Official Postage - - -	1,760	1,600	1,300	1,394
f. Sundries - - - -	2,960	2,900	2,496	1,867
	9,300	9,650	8,066	8,676
Total B—Establishments, Rupees -	2,45,000	2,03,000	2,16,000	1,91,908

14.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - -	68,000	62,000	63,000	62,959
DISTRICT CHARGES - - -	4,91,000	4,78,000	4,44,000	4,49,589
LAND REGISTRATION CHARGES - - -	31,000	35,000	54,000	45,319
Total 14, Registration, Rupees -	5,90,000	5,75,000	5,61,000	5,57,867
IMPERIAL -	2,95,000	2,88,000	2,81,000	2,78,934
PROVINCIAL -	2,95,000	2,87,000	2,80,000	2,78,933

DETAILS.

Numbers. 1884-85	Numbers. 1885-86.	Superintendence.	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Registrar General - - -	20,160	37,900	17,600	19,692
2	2	Inspectors of Registration Offices -	20,400		20,400	17,772
			40,560	37,900	38,000	37,464
		Establishment.				
18	18	Clerks - - -	14,640	15,000	14,640	14,729
9	9	Servants - - -	768		768	
		Temporary Establishment - -	600		600	168
			16,008	15,000	16,008	14,897
		Contingent Charges.				
		Travelling Allowances - - -	10,000	7,500	7,500	8,939
		Service Postage Stamps - - -	650	600	650	706
		Office Expenses and Miscellaneous - -	1,100	1,000	1,100	953
			11,750	9,100	9,250	10,598
			68,318	...	63,258	...
		Deduct for rounding -	318	...	258	...
		Total Superintendence, Rupees -	68,000	62,000	63,000	62,959

EXPENDITURE—*continued.*

14.—REGISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	District Charges.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Registrar for Calcutta - -	7,200	7,200	7,200	7,924
19	20	Special Sub-Registrars - -	21,900	22,000	21,600	22,019
		Sub-Registrar's Commission - -	3,50,000	3,36,800	3,04,000	3,00,159
			3,79,100	3,66,000	3,32,800	3,30,102
		Establishment.				
		Clerks - - -	80,000	82,000	82,522	90,114
		Servants - - -				
		Temporary Establishment - -	5,000	5,000	4,000	5,035
			85,000	87,000	86,522	95,149
		Contingent Charges.				
		Office Rent - - - -	840	500	240	280
		Section writing - - -	4,500	5,000	4,000	4,640
		Petty Construction and Repairs - -	2,500	1,000	2,500	510
		Travelling Allowances - - -	4,000	3,500	3,500	2,482
		Service Postage Stamps - - -	3,000	2,500	2,500	2,554
		Purchase of Tents and furniture - -	3,500	3,500	3,500	5,319
		Contract contingencies - - -	9,000	9,000	9,000	8,400
		Other Miscellaneous Charges - -	...	...	...	153
			27,340	25,000	25,240	24,338
			4,91,440		4,44,562	4,49,589
		Deduct for rounding - -	440		562	
		Total District Charges, Rupees -	4,91,000	4,78,000	4,44,000	4,49,589

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.				
DISTRICT POST ESTABLISHMENT—				
Zemindaree Dâk Charges - -	Rs. 3,32,000	Rs. 3,30,000	Rs. 3,32,000	Rs. 3,19,803
Total 15, Post Office, Rupees -	3,32,000	3,30,000	3,32,000	3,19,803

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CIVIL OFFICE OF ACCOUNT AND AUDIT - -	2,47,000	2,66,000	2,68,000	2,75,505
ALLOWANCE TO PRESIDENCY BANKS - -	16,000	17,000	16,000	17,256
TOTAL IMPERIAL	2,63,000	2,83,000	2,84,000	2,92,761
PROVINCIAL.				
SALARY OF LIEUTENANT-GOVERNOR - - -	96,000	96,000	96,000	96,000
STAFF AND HOUSEHOLD OF DITTO - - -	30,700	30,000	62,700	27,566
TOUR EXPENSES - - - - -	74,000	74,000	42,000	66,353
LEGISLATIVE COUNCIL - - - -	24,400	24,000	24,000	24,947
CIVIL SECRETARIAT - - - - -	4,24,000	4,14,000	4,14,300	4,03,413
BOARD OF REVENUE - - - - -	2,63,000	2,64,000	2,65,600	2,66,823
COMMISSIONERS - - - - -	5,11,480	5,10,000	5,05,300	5,36,508
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES -	1,33,420	1,30,000	1,33,100	1,23,417
TOTAL PROVINCIAL -	15,57,000	15,42,000	15,43,000	15,45,027
LOCAL.				
GENERAL ESTABLISHMENT OF LOCAL FUNDS - -	1,28,000	1,28,000	1,26,000	1,28,213
Total 18, General Administration, Rupees -	19,48,000	19,53,000	19,53,000	19,66,001

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL. **Civil Office of Account and Audit.**	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Accountant General - -	36,000	34,600	36,000	81,552
1	1	Deputy Accountant General - -	15,600	18,000	18,000	
2	2	Assistant Accountants General -	19,120	15,400	16,800	
1	1	Chief Superintendent - -	7,536	7,000	7,080	
			78,256		77,880	
		DEDUCT—Civil Service Annuity -	2,464		1,440	
			75,792	75,000	76,440	81,552
		Establishment.				
		Head Assistant - - -	...	...	...	1,60,022
8	10	Superintendents - - -	33,840	34,000	35,468	
190	220	Clerks - - - -	1,52,454	1,24,000	1,55,928	
56	41	Servants - - -	5,376	6,000	7,154	
		Temporary Establishment - -	250	...	...	270
			1,91,920		1,98,550	
		DEDUCT—Proportion chargeable to Provincial Services - - -	30,262		31,350	
			1 61,658	1,64,000	1,67,200	1,60,292
		Contingencies.				
		Office rent - - - -	...	10,000	10,000	14,910
		Purchase of Furniture - - -	...	5,000	4,610	15,103
		Office Expenses and Miscellaneous -	5,800	8,700	6,450	
		Travelling Expenses.				
		Travelling Expenses and Allowances -	750	300	300	929
		Postage Charges.				
		Purchase of Service Postage Stamps -	3,000	3,000	3,000	2,728
		Total Civil Office of Account & Audit, Rs.	2,47,000	2,66,000	2,68,000	2,75,505
		PROVINCIAL. **Lieutenant-Governor.**				
		Salary. - - - -	1,00,000	96,000	1,00,000	96,000
		DEDUCT—Civil Service Annuity -	4,000	...	4,000	...
		Total Lieutenant-Governor, Rupees -	96,000	96,000	96,000	96,000
Numbers. 1884-85.	**Numbers. 1885-86.**	**Staff and Household of the Lieutenant-Governor.**				
		Salary.				
1	1	Private Secretary - - -	15,000	15,000	15,000	15,000
		Establishment.				
15	15	Establishment of the Private Secretary -	5,196	5,196	5,196	4,938
1		Native Doctor - - - -	...	300	...	300
		Establishment Expenses at Rs. 500 per mensem - - -	6,000	6,000	6,000	6,000
		Temporary Establishment - -	...	200	...	245
			11,196	11,696	11,196	11,483
		Contingent Charges.				
		Contingencies and Miscellaneous - -	2,000	2,800	2,000	914
		Allotment for household and Tour expenses -	2,000	...	34,000	...
			4,000	2,800	36,000	914
		Postage Charges.				
		Purchase of Service Postage Stamps -	504	504	504	169
		Total Staff and Household, &c., Rupees -	30,700	30,000	62,700	27,566

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Legislative Council.				
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Secretary - - -	12,000	12,000	12,000	12,037
		Establishment.				
4	4	Clerks - - -	8,712	8,696	8,696	9,957
11	11	Servants - - -	1,140	1,140	1,140	
		Temporary Establishment - -	...	...	...	378
			9,852	9,836	9,836	10,335
		Contingencies.				
		Service Postage Stamps - -	550	650	650	521
		Contingencies and Miscellaneous - -	1,998	1,514	1,514	2,054
			2,548	2,164	2,164	2,575
		Total Legislative Council, Rupees -	24,400	24,000	24,000	24,947
		Civil Secretariat.				
		Secretariat.				
		Salaries.				
3	3	Secretaries - - -	1,10,000	1,02,000	1,10,000	1,37,523
3	3	Under-Secretaries - -	36,000	34,000	36,000	
			1,46,000		1,46,000	
		DEDUCT—Civil Service Annuity -	5,840		5,840	
			1,40,160			
		" Probable Savings -	5,000			
			1,35,160	1,36,000	1,40,160	1,37,523
		Establishment.				
144	150	Registrars and Clerks - -	2,16,100	2,07,000	2,07,100	2,09,066
91	92	Servants - - -	9,150	7,500	8,940	
		Temporary Establishment - -	5,000	2,000	2,500	1,869
			2,30,250	2,16,500	2,18,540	2,10,935
		Contingencies.				
		Purchase of Books and Periodicals -	2,000	3,000	1,500	4,329
		Subscriptions to Newspapers, Gazettes, &c. -	2,500	1,000	2,500	1,465
		Office Expenses and Miscellaneous (including State Contingencies) - -	12,000	16,000	10,012	10,362
		Maintenance of Secretariat Telegraph -	790	...	788	...
		Stores from England - - -	...	...	...	3
			17,290	20,000	14,800	16,159
		Travelling Expenses - - -	...	500	...	40
		Purchase of Service Postage Stamps -	10,300	10,000	9,500	8,903
		TOTAL -	3,93,000	3,83,000	3,83,000	3,73,560
		Translator's Department.				
		Salaries.				
1	1	Bengalee Translator - -	8,400	8,400	8,400	15,050
1	1	Ooriya Translator - - -	2,040	2,000	2,000	
1	1	Urdu and Hindi Translator - -	4,800	4,800	4,800	
			15,240	15,200	15,200	15,050
		Establishment.				
8	8	Establishment of Bengalee Translator -	3,666	3,600	3,602	9,460
2	3	Ditto for the supervision of the Native Press - -	3,660	2,800	2,760	
4	4	Ditto of Ooriya Translator -	1,152	1,300	1,332	
6	6	Ditto of Hindi Translator -	3,024	2,200	2,979	
			11,502	9,900	10,673	9,460
		Carried over -	26,742	25,100	25,873	24,510
			3,93,000	3,83,000	3,83,000	3,73,560

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Civil Secretariat—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,93,900	3,83,000	3,83,000	3,73,560
TRANSLATOR'S DEPARTMENT—*continued.*				
Brought forward -	26,742	25,100	25,873	24,510
Contingencies.				
Purchase of Service Postage Stamps -	180	100	100	147
Office and ground rent - - -	120	960	960	880
Miscellaneous - - -	500	1,040	547	545
	800	2,100	1,607	1,572
TOTAL -	27,542	27,200	27,480	26,082
Librarian's Department.				
Librarian and Establishment - -	3,960	3,580	3,580	3,482
Miscellaneous - - -	62	220	240	289
TOTAL -	4,022	3,800	3,820	3,771
Deduct—Probable Savings - -	424,564 564			
Total Civil Secretariat, Rupees -	4,24,000	4,14,000	4,14,300	4,03,413

Numbers. 1884-85.	Numbers. 1885-86.	**Board of Revenue.**				
		Salaries.				
2	2	Members at Rs. 4,000 each per mensem	96,000	94,000	96,000	94,564
1	1	Secretary - - -	30,000	30,000	30,000	55,180
1	1	Junior Secretary - - -	21,600	21,000	21,600	
			1,47,600	1,45,000	1,47,600	1,49,744
		DEDUCT—Civil Service Annuity -	5,904	...	5,904	...
		Establishment.	1,41,696	1,45,000	1,41,696	1,49,744
92	92	Clerks - - - - -	1,00,624	1,06,000	1,05,062	1,06,407
70	70	Servants - - -	6,306	...	6,228	...
		Provincial Establishment - -	2,036	2,500	2,484	2,038
		Revenue Record Room Establishments and Contingencies - -	4,000	4,500	4,000	4,120
		Contingencies.	1,12,966	1,13,000	1,17,774	1,12,565
		Travelling Allowances - - -	1,000	1,000	1,000	81
		Petty Construction and Repairs - -	100	100	30	...
		Office Expenses and Miscellaneous -	5,900	3,300	3,300	3,022
		Cost of Medical Stores - -	...	...	...	15
		Postage Charges.	7,00	4,400	4,330	3,118
		Purchase of Service Postage Stamps -	1,500	1,600	1,800	1,396
			2,63,162			
		Deduct—Probable Savings - -	162			
		Total Board of Revenue, Rupees -	2,63,000	2,64,000	2,65,600	2,66,823

Numbers. 1884-85.	Numbers. 1885-86.	**Commissioners.**				
		Salaries.				
8	8	Commissioners, at Rs. 2,916 each, per mensem - - -	2,80,000	2,75,000	2,80,000	3,28,391
1	1	Ditto for Non-Regulation Provinces, at Rs. 2,500 per mensem - -	30,000	30,000	30,000	
			3,10,000	3,05,000	3,10,000	3,28,391
		DEDUCT—Civil Service Annuity -	12,400	...	12,400	
		Establishment.	2,97,600	3,05,000	2,97,600	3,28,391
139	142	Clerks, Dufterdars, Sheristadars & others	85,996	86,000	85,518	94,372
149	150	Servants - - -	10,719	12,000	10,455	
		Temporary Establishment - -	250	250	250	204
		Provincial Establishment - -	16,652	16,650	16,668	16,180
		Educational Establishment - -	6,300	6,300	6,300	6,250
		Partition Establishment - -	3,000	3,000	3,000	2,882
		Revenue Record Room Establishments and Contingencies - -	1,203	1,800	1,700	1,192
		TOTAL -	1,24,120	1,26,000	1,23,891	1,21,080
		Carried over -	4,21,720	4,31,000	4,21,491	4,49,471

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION —*continued.*

Commissioners —*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,21,720	4,31,000	4,21,491	4,49,471
Contingencies.				
Office and Ground Rent - - -	6,384	6,384	6,384	7,869
Petty Construction and Repairs - -	1,400	1,400	1,400	724
Establishment of Steamers, cost of Coal, Stores, &c. - - - -	20,144	20,500	20,564	21,271
Repairs of Steamers - - -	5,000	...	...	..
Service Telegrams - - -	1,941	1,791	1,791	1,685
Purchase of Tents and Furniture - -	3,910	1,810	1,810	4,728
Other Miscellaneous Charges - -	200	1,000	200	228
Purchase of Books and Publications -	210	25	210	16
Contract Contingencies - -	10,870	10,000	10,900	11,870
Revenue Record Room Contingencies -	621	90	700	357
Section writing - - -	...	...	...	17
	50,680	43,000	43,959	48,765
Travelling Expenses.				
Travelling Allowances - - -	32,400	30,000	33,010	32,210
Postage Charges.				
Purchase of Service Postage Stamps -	6,680	6,000	6,840	6,062
Total Commissioners, Rupees -	5,11,480	5,10,000	5,05,300	5,36,508
Provincial Establishments in Imperial Offices.				
Office of Account and Audit - - -	30,260	31,000	31,350	30,004
Examiner of Local Accounts—				
Examiner - - - -	14,400	13,800	13,800	13,197
Chief Superintendent - - -	6,680	...	...	...
Local Auditors - - - -	13,440	18,000	18,084	17,256
Clerks and servants - - - -	4,680	4,000	4,476	
	39,200	35,800	36,360	30,453
Contingencies.				
Travelling allowances - - -	11,360	10,000	10,190	10,284
Office expenses and miscellaneous - -	400	300	400	354
Service Postage Stamps - - - - -	200	200	200	145
	11,960	10,500	10,790	10,783
General Management of Wards' and other Estates.				
Clerks - - - - -	44,488	46,000	46,622	48,027
Servants - - - - -	1,423	1,000	1,411	
Service Postage Stamps - - -	2,276	2,200	2,390	1,832
Travelling Allowances - - -	761	500	830	238
Miscellaneous - - - -	3,052	3,000	3,347	2,080
	52,000	52,700	54,600	52,177
Total Provincial Establishments, &c., Rupees	1,33,420	1,30,000	1,33,100	1,23,417

19.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
HIGH COURT JUDGES - - - -	7,30,000	6,05,000	5,95,000	5,64,080
HIGH COURT, APPELLATE BRANCH, AT THE PRESIDENCY -	2,82,000	2,78,000	2,84,000	2,75,534
HIGH COURT, ORIGINAL BRANCH, AT THE PRESIDENCY -	1,94,000	1,95,000	1,94,000	1,94,815
LAW OFFICERS - - - - -	2,85,000	2,87,000	2,87,000	2,86,611
CORONER'S COURT - - - - -	12,800	13,000	12,800	11,220
JUSTICES OF THE PEACE - - - -	60,700	56,000	58,000	54,135
CIVIL AND SESSIONS COURTS - - - -	37,32,360	37,30,000	36,81,200	36,77,363
COURTS OF SMALL CAUSES - - - -	2,93,520	2,90,000	2,88,900	2,91,298
CRIMINAL COURTS - - - -	20,66,810	20,31,000	20,56,000	20,14,982
JAILS - - - - - -	19,47,500	16,36,000	19,13,500	16,97,175
PLEADERSHIP EXAMINATION CHARGES - - -	10,000	10,000	10,200	9,734
SUB-DIVISIONAL ESTABLISHMENTS - - -	1,15,810	1,12,000	1,13,900	1,10,657
REFUNDS - - - - - -	1,30,500	1,25,000	1,50,500	1,30,504
DEDUCT—TRANSFERRED TO 28 CIVIL FURLOUGH, &c.,	98,61,000	93,68,000		
ALLOWANCES - - - - - -	12,000	12,000		
Total 19, Law and Justice, Rupees -	98,49,000	93,56,000	96,45,000	93,18,108

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL. **High Court Judges.**	Rs.	Rs.	Rs.	Rs.
1	1	Chief Justice - -	72,000	72,000	72,000	72,000
11	14	Puisne Judges at Rs. 4,166 and 3 at Rs. 3,750 each per mensem - -	6,70,000	5,33,000	5,35,000	4,92,080
			7,42,000	...	6,07,000	...
		DEDUCT—Civil Service Annuity -	11,800	...	11,800	...
			7,30,200	...	5,95,200	...
		Deduct, for rounding - - -	200	...	200	...
		Total High Court Judges, Rupees -	7,30,000	6,05,000	5,95,000	5,64,080
		High Court, Appellate Branch.				
		Salaries.				
1	1	Registrar - - -	20,400	38,000	20,400	37,028
1	1	Deputy Registrar - - -	12,000		12,000	
1	1	Assistant Registrar - -	8,400		8,400	
			40,800	...	40,800	...
		DEDUCT—Civil Service Annuity -	816	...	816	...
			39,984	38,000	39,984	37,028
		Establishment.				
24	24	Interpreters, Translators and short-hand-writers - - -	53,040	52,000	53,536	51,903
140	138	Clerks - - -	1,55,997	1,67,640	1,57,245	1,66,118
145	145	Servants, &c. - - -	12,936		12,936	
1	1	Court keeper - - -	1,800		1,800	
		Provincial Establishment - -	360	360	360	360
			2,24,133	2,20,000	2,25,877	2,18,381
		Contingencies.				
		Copying Special Appeals and Pleadings -	8,000	7,000	8,000	7,070
		Library - - - -	1,440	1,440	1,440	1,401
		Office Expenses and Miscellaneous -	8,000	6,560	8,000	6,643
		Postage Charges.	17,440	15,000	17,440	15,114
		Purchase of Service Postage Stamps -	8,000	5,000	8,000	5,011
			2,89,557	...	2,91,301	...
		DEDUCT—Probable Savings -	7,557	...	7,301	...
		Total High Court, Appellate Branch, Rupees	2,82,000	2,78,000	2,84,000	2,75,534
		High Court, Original Branch.				
		Salaries.				
1	1	Clerk of the Crown - -	8,400	29,432	8,400	28,424
1	1	Registrar, Accountant General, Taxing Officer and Sealer - -	22,500		22,500	
1	1	Assistant Registrar - -	9,000	35,400	9,000	25,200
1	1	Chief Clerk - - -	12,000		12,000	
1	1	Receiver - - -	8,400		8,400	11,460
1	1	Clerk to the Chief Justice - -	6,000		6,000	
1	1	Sheriff- - - -	1,168	1,168	1,168	1,168
			67,468	66,000	67,468	66,252
		Establishment.				
5	5	Translators and Interpreters - -	24,000	96,100	24,000	94,050
94	94	Clerks - -	69,420		68,320	
48	48	Servants - - -	4,497		4,646	
2	2	Crier and Keeper of the Court -	1,560	1,560	1,560	1,560
		Sheriff's Office Establishment -	5,547	5,500	5,547	5,684
		Court-House Servants - -	892	840	892	752
			1,05,916	1,04,000	1,04,965	1,02,046
		Carried over -	1,73,384	1,70,000	1,72,433	1,68,298

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued. **High Court, Original Branch**—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,73,384	1,70,000	1,72,433	1,68,298
Contingencies.				
Sheriff's Office Contingencies - -	2,984	2,000	2,984	1,664
High Court Stamps for Government Suits -	7,000	10,000	10,000	12,000
Office Expenses and Miscellaneous -	14,325	12,975	14,325	12,831
Petty Construction and Repairs -	...	...	...	1
	24,309	24,975	27,309	26,496
Postage Charges.				
Purchase of Service Postage Stamps -	100	25	100	21
	1,97,793		1,99,842	
DEDUCT—Probable Savings -	3,793		5,842	
Total High Court, Original Branch, Rupees-	1,94,000	1,95,000	1,94,000	1,94,815

Numbers. 1884-85.	Numbers. 1885-86.	Law Officers.				
		Salaries.				
1	1	Advocate General - -	37,620	37,600	37,620	37,620
1	1	Superintendent and Remembrancer of Legal Affairs - - -	34,800	63,000	34,500	63,444
1	1	Deputy Superintendent - -	24,000		24,000	
1	1	Standing Counsel - -	16,000	16,000	16,000	16,000
1	1	Solicitor to Government -	24,000	24,000	24,000	24,000
2	2	Government Pleaders - -	7,200	28,000	7,200	29,335
38	38	Do. do. Mofussil Courts -	21,900		21,660	
4	4	Law Reporters - -	21,600	21,600	21,600	21,600
			1,87,120		1,86,580	
		DEDUCT—Civil Service Annuity -	1,392		1,380	
			1,85,728	1,90,200	1,85,200	1,91,999
		Establishment.				
		Establishment of Advocate General -	3,760	...	3,760	...
19	19	Establishment of Superintendent and Remembrancer of Legal Affairs -	10,320	25,800	10,320	10,316
		Establishment of Solicitor to Government - - -	12,000		12,000	15,762
1	3	Establishment of Law Reporters -	768	600	600	458
		Staff of Mookhtears or proper legal Agents in Mofussil Courts -	6,200	6,000	6,200	5,925
			33,048	32,400	32,880	32,461
		Contingencies.				
		Fees to Pleaders in Pauper Suits - -	1,500	1,500	1,500	1,412
		Fees to Pleaders in Criminal cases - -	56,324	54,000	58,020	53,767
		Law Charges - - -	11,000	10,500	11,000	10,104
		Allowance to Solicitor for Endorsing Orders -	600	600	600	600
		Contingencies of Law Reporters -	100	100	100	182
		Office and House rent - - -	1,900	1,900	1,900	1,881
		Office Expenses and Miscellaneous -	600	600	600	438
			72,024	69,200	73,720	68,384
		Postage Charges.				
		Purchase of Service Postage Stamps -	200	200	200	162
			2,91,000	2,92,000	2,92,000	2,93,006
		DEDUCT—Amount to be recovered from Wards' Estates on account of Legal Remembrancer's Establishment - - -	6,000	5,000	5,000	6,395
		Total Law Officers, Rupees -	2,85,000	2,87,000	2,87,000	2,86,611

19.—LAW AND JUSTICE —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL* —continued. Coroner's Court.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Coroner* {Including Conveyance Allowance} - -	4,032	10,000	4,032	8,509
1	1	Surgeon - - -	6,000		6,000	
			10,032		10,032	
		Deduct—Civil Service annuity -	161		161	
		Establishment.	9,871	10,000	9,871	8,509
1	1	Clerk and Interpreter - -	720	972	720	972
3	3	Servants - - -	252		252	
		Contingencies.	972	972	972	972
		Office Expenses - - -	692	828	692	539
		House Rent - - - -	1,200	1,200	1,200	1,200
			12,735		12,735	
		ADD—For rounding - -	65		65	
		Total Coroner's Court, Rupees -	12,800	13,000	12,800	11,220
Numbers. 1884-85.	Numbers. 1885-86	**Justices of the Peace.**				
		Salaries.				
1	1	Magistrate† - - -	18,000	29,000	18,000	27,119
1	1	Magistrate - - -	15,000		15,000	
			33,000		33,000	
		Deduct—Civil Service annuity -	600		600	
		Establishment.	32,400	29,000	32,400	27,119
17	18	Clerks and Interpreters - -	18,215	18,040	17,712	18,165
12	12	Servants - - -	1,020		1,020	
		Driver for the Jail Van - -	960	960	960	960
		Contingencies.	20,195	19,000	19,692	19,125
		Office and Ground-rent - - -	...	650	...	650
		Charges for Mofussil Witnesses attending the High Court - - -	2,500	2,500	800	2,565
		Expenses of Witnesses and Complainants attending Magistrates' Courts - -	800	800	800	715
		Travelling Allowance to Witnesses and conveyance of Prisoners - - -	300	200	300	152
		Fees to Interpreters - - -	200	200	200	195
		Feed and Keep of Horses for the Prisoners' Jail Van - - - - -	1,100	700	700	571
		Purchase of Service Postage Stamps -	300	400	300	365
		Office Expenses and Miscellaneous -	3,000	2,550	3,000	2,678
			8,200	8,000	6,100	7,891
			60,795		58,192	
		DEDUCT—Probable Savings -	95		192	
		Total Justices of the Peace, Rupees -	60,700	56,000	58,000	54,135
Numbers. 1884-85.	Numbers. 1885-86	**Civil and Sessions Courts.**				
		Salaries.				
14	15	District and Sessions Judges at Rs. 2,500 each per mensem - -	4,50,000	7,75,000	4,20,000	7,48,902
14	13	District and Sessions Judges at Rs. 2,000 each per mensem - -	3,18,775		3,36,000	
1	1	Judicial Commissioner at Rs. 2,500 per mensem - - -	30,000		30,000	
1	1	Assistant Judge - - -	14,400		14,400	
49	49	First Subordinate Judges - -	4,26,300	4,20,000	4,26,000	4,23,823
235	235	Moonsiffs - - -	8,67,000	8,40,000	8,67,000	8,39,645
			21,06,475		20,93,400	
		DEDUCT—Civil Service Annuity -	31,955		31,440	
		Establishment.	20,74,520	20,35,000	20,61,960	20,12,370
27	27	Translators - - -	30,640	30 000	30,565	30,496
54	55	Civil Court Ameens - -	35,570	34,000	34,970	34,031
		Judges' Establishment—				
519	525	Clerks - - -	2,53,720	2,64,000	2,50,115	2,59,518
266	267	Servants - - -	17,510		17,120	
...	...	Temporary Establishment -	6,528	8,000	4,760	8,158
264	264	Subordinate Judges' Establishment -	73,150	72,000	73,380	72,298
1 069	1,083	Moonsiffs' Establishment - -	3,69,340	3,60,000	3,65,230	3,51,927
			7,86,458	7,68,000	7,76,140	7,56,428
		Carried over -	28,60,978	28,03,000	28,38,100	27,68,798

* This is in addition to the pay as Magistrate provided under the head "Justices of the Peace."
† This Officer is also Coroner of Calcutta and receives the additional pay provided under "Coroner's Court."

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
Civil and Sessions Courts—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	28,60,978	28,03,000	28,38,100	27,68,798
Contingencies.				
Remuneration to Copyists - -	1,70,330	1,67,000	1,74,180	1,61,183
Office and Ground-rent - - -	4,720	4,000	4,290	4,122
Petty Construction and Repairs - -	15,000	12,000	21,820	12,128
Diet and Travelling Expenses to Witnesses -	20,000	18,000	20,000	18,430
Value of Stores - - -	...	800	...	1,227
Purchase of Tents and Furniture - -	13,000	10,000	13,980	11,103
Books and Publications - - -	1,060	2,000	100	427
Service Telegrams - - -	620	200	320	193
Contract Contingencies - - -	33,000	37,000	33,000	33,017
Other Miscellaneous Charges - -	200	1,000	...	728
	2,57,930	2,52,000	2,67,690	2,42,558
Travelling Expenses.				
Travelling Expenses and Allowances - -	26,000	26,000	22,000	25,882
Postage Charges.				
Purchase of Service Postage Stamps - -	20,000	18,000	20,000	18,163
Charges for the service of Judicial Processes.				
Numbers. 1884-85: 225 — Nazirs - - -	1,18,460	1,19,000	1,18,860	1,14,681
Numbers. 1884-85: 6,110 — Peons - - -	5,20,000	5,00,000	5,00,000	4,94,891
Extra Peons - - -	14,000	12,000	15,000	12,225
Travelling Allowance - - -	25,000	...	200	126
Contingencies - - -	...	...	...	39
	6,77,460	6,31,000	6,34,060	6,21,962
	38,42,368	...	37,81,850	
DEDUCT—Probable Savings -	1,10,008	...	1,00,650	
Total Civil and Sessions Courts, Rupees -	37,32,360	37,30,000	36,81,200	36,77,363
Courts of Small Causes.				
PRESIDENCY COURT.				
Salaries.				
Numbers. 1884-85: 1 — First Judge - - -	30,000	76,000	30,000	80,249
Numbers. 1884-85: 3 — Second, Third, and Fourth Judges -	45,900		47,400	
Numbers. 1884-85: 1 — Registrar - - -	9,000	14,000	12,000	13,242
Numbers. 1884-85: 1 — Clerk of the Court - -	6,000		6,000	
	90,900	90,000	95,400	93,491
Establishment.				
Numbers. 1884-85: 66 — Clerks and Cashiers - -	42,600	45,000	42,552	45,400
Numbers. 1884-85: 44 — Servants - - -	3,720		3,720	
Numbers. 1884-85: 3 — Interpreters and Translators -	4,800	4,800	4,800	5,200
Numbers. 1884-85: 47 — Bailiffs, Criers, and others - -	19,354	21,000	18,864	19,911
	70,474	70,800	69,936	70,511
Contingencies.				
Service Postage Stamps - -	400	200	400	295
Office Expenses and Miscellaneous -	2,100	2,000	2,100	2,092
	1,63,874	...	1,67,836	
DEDUCT—Probable Savings -	874	...	836	
TOTAL PRESIDENCY COURT, RUPEES -	1,63,000	1,63,000	1,67,000	1,66,389
Carried over -	1,63,000	1,63,000	1,67,000	1,66,389

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.				
		Courts of Small Causes—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,63,000	1,63,000	1,67,000	1,66,389
		MOFUSSIL COURTS.				
		Salary.				
1	1	Judge - - -	18,000	18,000	18,000	18,725
		Establishment.				
91	93	Clerks and Cashiers - -	58,377	65,000	53,268	64,408
86	86	Bailiffs - - -	5,797		5,796	
54	54	Servants - - -	2,868		2,868	
1	1	Sale Ameen - - -	168	160	168	154
		Temporary Establishment - -	...	140	20	240
			67,210	65,300	62,120	64,802
		Process-service Charges.				
3	3	Nazirs - - -	1,920	1,900	1,920	1,860
441	459	Peons - - -	34,632	35,100	33,200	33,366
		Extra Peons - - -	400	...	400	7
		Travelling Charges - -	1,500	...	...	...
			38,452	37,000	35,520	35,233
		Contingencies.				
		Remuneration to Copyists - -	1,820	1,600	2,000	1,349
		Office and House-rent - -	1,580	1,500	1,630	2,001
		Petty Construction and Repairs - -	...	100	...	103
		Office Expenses and Miscellaneous - -	1,800	1,800	1,500	1,623
		Value of Stores - - -	...	...	...	13
			5,200	5,000	5,130	5,089
		Travelling Expenses.				
		Travelling Expenses and Allowances -	1,260	1,200	1,260	552
		Postage Charges.				
		Purchase of Service Postage Stamps -	600	500	600	508
		Total Mofussil Courts, Rupees -	1,30,722	1,27,000	1,22,630	...
		DEDUCT—Probable Savings -	202	...	730	...
			1,30,520	1,27,000	1,21,900	1,24,909
		Total Courts of Small Causes, Rupees -	2,93,520	2,90,000	2,88,900	2,91,298
		Criminal Courts.				
		Salaries.				
		Moiety of the Salaries of Collectors, Magistrates and others, as particularised under Grant 5, "Collectors', &c., Establishments," page 17 - -	13,20,000	13,10,000	13,35,000	12,96,281
3	3	Cantonment Joint Magistrates -	32,400	32,400	32,400	34,261
1	1	Assistant to the Superintendent, Tributary Mehals, Cuttack - -	4,800	4,800	4,800	4,800
			13,57,200	13,47,200	13,72,200	13,35,342
		Establishment.				
1,340	1,371	Clerks - - -	3,66,020	3,82,000	3,64,130	3,81,732
865	875	Servants - - -	37,180		36,310	
		Honorary Magistrates' Establishment, &c. - - -	5,080	4,500	4,500	3,526
		Temporary Establishment - -	300	250	250	483
			4,08,580	3,86,750	4,05,190	3,85,741
		Carried over . -	17,65,780	17,33,950	17,77,390	17,21,083

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued. **Criminal Courts**—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward - -	17,65,780	17,33,950	17,77,390	17,21,083
		Contingencies.				
		Remuneration to Copyists - -	28,000	30,000	23,670	26,745
		House Allowance - - -	2,500	2,500	2,500	2,134
		Office and Ground-rent - -	3,300	3,000	3,920	2,811
		Petty Construction and Repairs - -	10,000	7,500	10,625	6,917
		Diet Money to Witnesses -	25,000	23,000	22,000	23,205
		Service Telegrams - - -	1,626	1,150	1,200	1,066
		Section-writing - - -	700	500	500	447
		Purchase of Tents and Furniture - -	8,474	4,000	11,120	4,803
		Purchase of Books and Publications -	350	300	500	256
		Value of Stores - - -	...	2,000	...	1,923
		Contract Contingencies - - -	45,000	45,000	40,000	45,144
		Other Miscellaneous charges - -	2,500	4,100	2,500	1,431
			1,27,450	1,23,050	1,18,535	1,16,882
		Charges for the Service of Criminal Processes.				
1,242	1,267	Peons - - -	1,03,434	90,000	90,000	88,961
		Extra Peons - - -	10,000	10,000	7,960	11,139
		Travelling Allowance - -	58	...	58	13
		Contingencies - - -	...	...	...	53
		Travelling Expenses	1,13,492	1,00,000	98,018	1,00,166
		Travelling and Tentage Allowances -	65,000	58,000	65,000	60,145
		Postage Charges.				
		Purchase of Service Postage Stamps -	17,825	16,000	17,600	16,706
			20,89,547		20,76,543	
		DEDUCT—Probable Savings -	22,737		20,543	
		Total Criminal Courts, Rupees -	20,66,810	20,31,000	20,56,000	20,14,982
		Jails.				
		INSPECTION AND GENERAL SUPERINTENDENCE. *Salaries.*				
1	1	Inspector General - - -	24,000	23,000	24,000	25,419
1	1	Personal Assistant to Inspector General -	4,480	6,400	4,480	4,331
			28,480	29,400	28,480	29,750
		Establishment.				
24	24	Clerks - - - -	13,500	12,600	13,520	12,689
6	6	Servants - - -				
			13,500	12,600	13,520	12,689
		Contingent Charges.				
		Travelling Allowances - -	3,200	3,200	3,200	3,263
		Service Postage Stamps - -	1,300	1,500	1,300	1,177
		Value of Stores supplied - -	...	...	...	10
		Office Expenses and Miscellaneous - -	2,300	1,700	2,300	2,346
			6,800	6,400	6,800	6,796
		JAIL MANUFACTURE DEPARTMENT. *Establishment.*				
1	1	Superintendent - - -	9,000	9,000	9,000	9,000
		Manager of the Jail Depôt - -	1,920	2,200	2,000	2,236
		Establishment for Jail Depôt -	366		360	
		Travelling Expenses - -	1,440	1,400	1,440	1,369
			12,726	12,600	12,800	12,605
			61,506			
		Deduct for rounding - - -	6			
		TOTAL INSPECTION & GENERAL SUPERINTENDENCE, RUPEES -	61,500	61,000	61,600	61,840
		Carried over ...	61,500	61,000	61,600	61,840

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued. Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	61,500	61,000	61,600	61,840
PRESIDENCY JAILS. *Salary.*				
Superintendent - - -	12,600	12,600	12,600	12,600
Establishment.				
Fixed Executive Staff (including Jailors) -	11,776	7,200	11,093	7,023
Civil Hospital Assistant - - -	840	800	600	621
Warders and Turnkeys - -	7,344	15,000	7,344	15,343
Servants - - - -	480		480	
Reserved Warders - - -	7,776		7,776	
	28,216	23,000	27,293	22,987
Supplies and Services.				
Rations - - - -	35,000	29,000	36,000	27,477
Clothing and Bedding - - -	1,000	1,000	1,000	1,197
Petty Construction and Repairs - -	1,100	1,000	4,000	1,014
Hospital Charges - - -	3,800	3,000	4,000	3,538
Medical Stores - - -	200	200	200	267
Moving Prisoners - - -	600	600	300	665
Ordnance Stores - - -	...	...	...	104
Ammunition for Reserve Warder Guards -	200	...	200	...
	41,900	34,800	45,700	34,262
Contingent Charges.				
Travelling Allowances - - -	100	...	100	12
Service Postage Stamps - - -	90	100	60	64
Office Expenses and Miscellaneous - -	3,500	3,500	4,647	3,648
	3,690	3,600	4,807	3,724
	86,406			
Deduct for rounding - - -	6			
TOTAL PRESIDENCY JAILS, Rs. -	86,400	74,000	90,400	73,573
CENTRAL JAILS. *Salaries.*				
Superintendents - - - (Numbers: 1884-85: 10; 1885-86: 11)	57,960	70,000	59,850	79,731
Assistant Superintendents - - (Numbers: 1884-85: 3; 1885-86: 3)	11,400		11,400	
Establishment.				
Fixed Executive Staff (including Jailors) (Numbers: 1884-85: 38; 1885-86: 36)	45,792	35,000	56,374	35,216
Civil Hospital Assistants - - (Numbers: 1884-85: 8; 1885-86: 7)	2,316	2,000	2,880	2,358
Warders and Turnkeys - - (Numbers: 1884-85: 184; 1885-86: 174)	19,691	27,500	20,668	27,684
Reserve Warders - - - (Numbers: 1884-85: 90; 1885-86: 90)	8,787		8,772	
Apothecaries and Compounders - (Numbers: 1884-85: 7; 1885-86: 7)	1,104	1,000	1,104	892
Apprentice Warders - - (Numbers: 1884-85: 76; 1885-86: 92)	6,624	2,800	5,472	2,973
Servants - - - (Numbers: 1884-85: 20; 1885-86: 18)	1,212	600	1,392	626
Extra and Temporary Establishment -	1,512	1,100	1,512	1,195
	87,838	70,000	98,174	70,944
	1,56,398		1,69,424	
DEDUCT—Probable Savings -	3,398		3,624	
	1,53,000	1,40,000	1,65,800	1,50,675
Supplies and Services.				
Rations - - - -	1,50,000	1,34,200	1,60,000	1,34,820
Clothing and Bedding - - -	500	16,500	500	22,720
Petty Construction and Repairs - -	6,000	5,100	6,600	6,507
Hospital Charges - - -	17,000	16,000	17,000	19,759
Medical Stores - - -	1,000	1,000	1,000	1,464
Mathematical Stores - - -	...	...	...	8
Moving Prisoners - - -	3,500	2,500	3,500	2,613
Mint Stores - - - -	...	...	...	350
Ordnance Stores - - -	...	400	...	2,344
Cost of land - - - -	...	2,500	...	2,577
	1,78,000	1,78,200	1,88,600	1,93,162
Carried over -	3,31,000	3,18,200	3,54,400	3,43,837
	1,47,900	1,35,000	1,52,000	1,35,413

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		PROVINCIAL—continued.				
		Jails—*continued.*				
		Brought forward -	1,47,900	1,35,000	1,52,000	1 35,413
		CENTRAL JAILS—*continued.*				
		Brought forward -	3,31,000	3,18,200	3,54,400	3,43,837
		Contingent Charges.				
		Travelling Allowances - -	1,200	800	1,190	1,431
		Service Postage Stamps - -	1,000	1,000	1,000	722
		Office Expenses and Miscellaneous - -	16,000	20,000	16,710	27,426
		Office and Ground-rent - - -				
		Ammunition for Reserve Warder Guards -	500	...	500	...
			18,700	21,800	19,400	29,579
		TOTAL CENTRAL JAILS, Rs. -	3,49,700	3,40,000	3,73,800	3,73,416
		DISTRICT JAILS.				
		Salaries.				
38	37	Allowance to Superintendents- -	38,400	40,000	39,000	39,864
		Establishment.				
76	74	Fixed Executive Staff (including Jailors)	73,122	74,000	71,679	71,583
38	37	Native Doctors and Apothecaries, Clerks, Servants, &c. - - -	10,860	12,000	11,280	12,358
714	697	Warders and Turnkeys - -	69,445	95,000	71,079	96,324
245	239	Reserve Warders - - -	24,192		24,792	
		Extra and Temporary Establishment -	1,037	1,000	1,339	1,539
			1,78,656	1,82,000	1,80,169	1,81,804
		Supplies and Services.				
		Purchase of Reserve Stores of Grain -	...	...	...	2,074
		Cost of Land - - - -	...	...	4,858	510
		Rations - - - -	1,70,000	1,50,000	1,70,000	1,42,282
		Clothing and Bedding - - -	1,000	17,000	1,000	19,961
		Hospital Charges - - -	18,000	15,000	18,000	14,539
		Medical Stores - - - -	5,000	4,000	5,000	3,873
		Petty Construction and Repairs - -	15,000	9,000	11,900	11,694
		Moving Prisoners - - -	9,080	6,000	9,600	6 298
		Mint Stores - - - -	...	...	...	395
		Ordnance Stores - - -	...	1,500	...	15,311
		Miscellaneous - - - -	...	23,000	...	30,604
			2,18,080	2,25,500	2,20,358	2,47,541
		Contingent Charges.				
		Travelling Allowances - - -	1,900	1,500	1,835	1,433
		Service Postage Stamps - - -	1,700	1,500	1,700	1,546
		Office and Ground-rent - - -	31,000	13,500	29,307	1,155
		Miscellaneous - - -				10,991
		Ammunition for Reserve Warder Guards -	800	...	800	...
			35,400	16,500	33,642	15,125
			4,70,536		4,73,169	
		DEDUCT—Probable Savings -	1,536		3,169	
		TOTAL DISTRICT JAILS, Rs. -	4,69,000	4,64,000	4,70,000	4,84,334
		LOCK-UPS.				
		Establishment.				
61	91	Native Doctors, Clerks and Servants -	13,728	27,500	7,488	27,739
412	427	Warders - - -	39,348	38,800	38,100	38,488
		Extra and Temporary Establishment -	2,586	2,500	2,504	2,428
			55,662	68,800	48,092	68,655
		Supplies and Services.				
		Rations - - - -	20,000	15,200	20,700	15,617
		Hospital Charges - - -	400	200	400	269
		Clothing and Bedding - - -	300	400	300	382
		Petty Construction and Repairs - -	13,750	4,500	8,026	4,966
		Medical Stores - - -	200	...	200	1
		Office or Ground-rent - - -	...	50	...	68
		Moving Prisoners - - -	4,000	2,500	4,000	3,062
		Diet of Prisoners in Calcutta Lock-up -	2,000	1,350	2,000	1,532
		Conveyance of Lock-up Guards - -	50	...	50	
			40,700	24,200	35,676	25,897
			96,362	93,000	83,768	94,552
		Carried over -	9,66,600	9,39,000	9,95,800	9,93,163

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	9,66,600	9,39,000	9,95,800	9,93,163
LOCK-UPS—*continued.*				
Brought forward -	96,362	93,000	83,768	94,552
Contingent Charges.				
Travelling Allowances - - -	600	700	7,390	577
Contingencies and Miscellaneous - -	7,600	6,100		9,681
Service Postage Stamps - - -	250	200	142	151
	8,450	7,000	7,532	10,409
	1,04,812			
Deduct for rounding - - -	12			
TOTAL LOCK-UPS, Rs. -	1,04,800	1,00,000	91,300	1,04,961
SCHOOL OF INDUSTRY.				
Establishment - - - -	17,086	15,000	16,832	14,517
Diet - - - - -	6,100	4,000	5,150	13,899
Clothing - - - - -	1,000	200	780	114
Hospital - - - - -	350	300	310	145
Contingencies - - - -	3,460	4,000	3,299	1,418
Travelling Allowances - - -	25	...	50	9
Petty Construction and Repairs - -	1,400	1,200	1,200	440
Manufactory Establishment - - -	13,600	900	11,300	718
Purchase of Raw Materials - - -		4,150		8,131
Medical Stores - - - -	...	...	...	17
Service Postage Stamps - - -	50	21	50	20
Office and Ground-rent - - -	229	229	229	229
TOTAL SCHOOL OF INDUSTRY, Rs. -	43,300	30,000	39,200	29,657
JAIL MANUFACTURES.				
Pay of Artizans teaching Trades to Prisoners -	27,775	24,000	26,182	24,153
Raw Materials - - - -	7,50,000	5,34,000	7,50,000	5,25,852
Commission to Jailors - - -	...	1,000	...	4,127
Tools and Plant - - - -	...	...	...	276
Cost of Machinery - - - -	39,500	1,500	...	10,747
Charges for landing Machinery - -	...	...	...	889
Petty Construction and Repairs - -	10,525	1,500	9,000	1,724
Office and Ground-rent - - -	...	...	180	...
Miscellaneous - - - -	5,000	5,000	1,838	1,626
TOTAL JAIL MANUFACTURES, Rs. -	8,32,800	5,67,000	7,87,200	5,69,394
Total Jails, Rupees -	19,47,500	16,36,000	19,13,500	16,97,175
Sub-Divisional Establishments.				
Salaries of Sub-Deputy Magistrates and Collectors -	74,550	74,500	73,950	76,586
Establishment.				
Canoongoes and Surveyors - -	24,050	22,000	22,650	22,389
Chainmen and Measurers - - -	12,210	10,500	12,210	7,442
	36,260	32,500	34,860	29,831
Contingent Charges.				
Travelling Allowances - - -	5,000	5,000	5,000	4,240
	5,000	5,000	5,000	4,240
	1,15,810		1,13,810	
Add for rounding - - -			90	
Total Sub-Divisional Establishments, Rs. -	1,15,810	1,12,000	1,13,900	1,10,657

EXPENDITURE—*continued.*

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATE RAILWAY POLICE	83,000	48,000	...	...
PROVINCIAL.				
PRESIDENCY POLICE	2,90,550	2,79,000	2,79,000	2,35,619
SUPERINTENDENCE	1,16,650	1,19,000	1,19,300	1,20,079
DISTRICT EXECUTIVE FORCE	38,98,530	38,65,000	38,17,000	38,48,290
MUNICIPAL POLICE	33,630	33,000	34,400	10,364
VILLAGE POLICE	1,00,000	98,000	87,000	94,613
SPECIAL POLICE	1,93,570	1,90,000	1,90,000	1,92,140
RAILWAY POLICE	...	...	51,300	38,243
STATE RAILWAY POLICE	37,070	...	...	...
COLLECTION OF CATTLE TRESPASS FINES	30,000	28,000	32,000	28,345
STEAM-BOILER INSPECTION ESTABLISHMENT	16,000	16,000	16,000	15,709
REFUNDS	6,000	4,000	6,000	2,490
	47,22,000	46,32,000		
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, &c., ALLOWANCES	2,000	2,000		
TOTAL PROVINCIAL	47,20,000	46,30,000		
Total 20, Police, Rupees	48,03,000	46,78,000	46,32,000	45,85,892

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Presidency Police.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
10	10	Guards for Lock-ups	1,216	1,000	1,216	1,152
		Additional Force for duties of Military Guards	52,068	51,800	51,868	51,662
		Servants	...	...	...	443
		Salt Police	4,256	2,200	3,038	2,382
			57,540	55,000	56,122	55,639
		Supplies.				
		Clothing	2,400	1,000	2,400	2,790
		Contingent Charges.				
		Escort Charges	1,600	1,000	1,600	1,795
		Dead-house Expenses	400	400	400	377
		Conveyance Allowance	300	300	300	...
		Boat Hire	...	100	...	60
		Contingent Charges	300	300	300	525
		Rent	480	400	480	379
		Rewards	300	300	300	...
		Petty Construction and Repairs	...	200	...	61
			3,380	3,000	3,380	3,197
			63,320	59,000	61,902	61,626
		GOVERNMENT CONTRIBUTIONS.				
		Calcutta Police	1,04,556	2,20,000	96,000	91,981
		River Police	9,836		9,716	9,716
		Suburban Police	1,15,000		1,14,000	72,296
			2,29,392	2,20,000	2,19,716	1,73,993
			2,92,712		2,81,618	2,35,619
		DEDUCT—Probable Savings	2,162		2,618	
		Total Presidency Police, Rupees	2,90,550	2,79,000	2,79,000	2,35,619

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General - -	30,000	28,600	30,000	69,212
2	2	Deputy Inspectors General -	36,000	36,000	36,000	
1	1	Personal Assistant to the Inspector General - - -	8,400	8,400	8,400	8,590
			74,400		74,400	77,802
		DEDUCT—Civil Service Annuity -	1,200		1,200	
			73,200	73,000	73,200	
		Establishment.				
37	37	Clerks - - - -	32,640	33,080	32,790	31,053
4	4	Servants - - -	360		360	
		Temporary Establishment - -	450	420	450	602
			33,450	33,500	33,600	31,655
		Contingent Charges.				
		Tour Charges - - - -	500	2,400	2,400	...
		Office Rent - - - -	...	650	600	...
		Travelling Expenses and Allowances -	6,000	5,500	6,000	6,240
		Service Postage Stamps - - -	1,500	1,800	1,500	1,760
		Office Expenses and Miscellaneous - -	2,000	2,150	2,000	2,622
			10,000	12,500	12,500	10,622
		Total Superintendence, Rupees -	1,16,650	1,19,000	1,19,300	1,20,079
Numbers. 1884-85.	Numbers. 1885-86.	District Executive Force.				
		Salaries.				
42	42	District Superintendents - -	3,52,800	4,83,000	3,55,200	4,83,127
30	30	Assistant ditto - -	1,27,200		1,27,200	
			4,80,000	4,83,000	4,82,400	4,83,127
		Police Force.				
156	156	Inspectors - - -	2,95,800	8,15,000	2,95,800	8,12,604
897	899	Sub-Inspectors - - -	5,87,400		5,86,440	
2,367	2,366	Head Constables - - -	19,02,455		18,98,869	18,08,807
19,232	19,256	Constables - - -				
3	4	European Constables - -	4,320		3,360	2,789
32	32	Mounted ditto - -	9,492		9,600	9,467
		Increase of pay to officers in charge of outposts - - -	...	18,11,000	...	...
		Extra Police for Salt Preventive Establishment in Orissa - -	26,629		27,137	...
		Batta allowance to Constables - -	15,000		11,000	...
			28,41,096	26,26,000	28,32,206	26,33,667
		Establishment.				
		Hospital Establishment - -	15,906	1,12,000	17,394	1,12,994
		Clerks and Servants - - -	1,08,319		1,02,946	
		Fixed Boat Establishment - -	73,986	62,000	73,986	62,499
		Temporary Establishment - -	...	...	...	447
			1,98,211	1,74,000	1,94,326	1,75,940
			35,19,307		35,08,932	32,92,734
		DEDUCT—Probable Savings -	2,19,307		2,78,612	
			33,00,000		32,30,320	
		Carried over -	33,00,000	32,83,000	32,30,320	32,92,734

EXPENDITURE —*continued.*

20.—POLICE —*continued.*

District Executive Force—contd.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	33,00,000	32,83,000	32,30,320	32,92,734
Contingencies.				
Good-conduct Money - - -	20,000	16,000	18,000	13,101
Purchase of Accoutrements - -	6,000	10,000	6,000	2,560
Clothing - - - -	1,50,000	1,45,000	1,50,000	1,46,302
Compensation for land taken for Police Buildings	2,500	6,000	2,500	608
Petty Construction and Repairs - -	1,15,000	90,000	95,000	1,06,989
Rewards to Informers - - -	10,000	10,000	15,000	8,668
Medical Stores - - -	4,000	4,000	4,000	145
Ordnance Stores - - -	4,000	4,000	4,000	6,019
Repairs and Stores for Steamers and Schooners	12,500	12,000	12,500	15,324
Rent - - - -	9,000	8,000	7,500	8,060
Rewards for Marksmanship - -	1,000	500	1,000	180
Service Telegrams - - -	1,500	1,500	1,380	1,164
Purchase of Tents and Furniture - -	10,000	8,000	12,000	7,611
Escorts - - - -	40,000	30,000	30,000	34,980
Cost of Photographs - - -	1,000	1,000	1,000	4
Contract Contingencies - - -	96,100	82,000	81,800	80,776
Office Expenses and Miscellaneous - -	...	2,000	...	10,601
Cost of supply of new arms to the Police -	40,000	40,000	40,000	...
	5,22,600	4,70,000	4,81,680	4,43,092
Travelling Expenses.				
Travelling Expenses and Allowances -	80,000	80,000	75,000	81,669
Postage Charges.				
Purchase of Service Postage Stamps -	33,000	32,000	30,000	30,795
	39,35,600			
DEDUCT—Provincial Railway Police - -	37,070			
Total District Executive Force, Rupees -	38,98,530	38,65,000	38,17,000	38,48,290
Special Police.				
FRONTIER POLICE, CHITTAGONG.				
Police Force.				
Numbers. 1884-85. / 1885-86.				
7 / 7 Subadar-Majors and Subadars -	8,040	90,000	8,040	19553
6 / 6 Jemadars - - -	3,600		3,600	
38 / 38 Havildars - - -	8,340		8,340	
596 / 596 Naiks, Buglers and Privates - -	71,820		71,820	62,290
	91,800	90,000	91,800	81,843
Establishment.				
Native Doctors, Clerks and Servants -	2,400	12,600	2,436	3,118
Commissariat Establishment -	1,860		1,860	1,666
Dâk Establishment - -	4,320		2,126	4,777
Land Transport Depôt - -	5,796		4,164	2,664
Fixed Boat Establishment - -	1,400		1,404	...
New Roads - - -	6,000		6,000	...
	21,776	12,600	17,990	12,225
Contingencies.				
Good-conduct Money - - -	500	500	500	509
Clothing - - - -	4,000	5,000	4,000	10,256
Cost of Warm Coats - - -	...	...	4,000	...
Cost of Boats - - - - - -	5,050	...	...	...
Cost of supplying, conveying, loss, &c., of provisions - - - -	34,000	39,000	34,000	43,997
Rewards - - - -	50	...	50	25
Medical Stores - - -	500	...	500	278
Ordnance Stores - - -	1,500	2,500	1,500	4,135
Petty Construction and Repairs - -	8,000	7,000	5,000	6,548
Service Telegrams - - -	36	50	40	5
Purchase of Tents and Furniture - -	...	...	...	365
Escorts - - - -	100	100	100	40
Purchase of Mules and Elephants - -	10,800	...	5,000	11,045
Contract Contingencies - - -	14,660	14,000	12,120	11,934
Other Miscellaneous charges - -	1,400	...	...	3,225
	80,596	68,150	66,810	92,362
Carried over -	1,94,172	1,70,750	1,76,600	1,86,430

EXPENDITURE—*continued.*

20.— POLICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Special Police—contd.	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,94,172	1,70,750	1,76,600	1,86,430
Travelling Expenses.				
Travelling Allowances and Expenses -	2,000	1,000	2,000	223
Postage Charges.				
Service Postage Stamps - -	300	100	100	99
Cost of Police guards supplied to private individuals and corporate bodies - -	15,000	18,150	22,000	5,388
	2,11,472	1,90,000	2,00,700	1,92,140
DEDUCT—Probable Savings -	17,902		10,700	
Total Special Police, Rupees -	1,93,570	1,90,000	1,90,000	1,92,140
Collection of Cattle Trespass Fines.				
Clerks - - - - -	8,694	21,500	8,574	22,052
Pound-keepers - - - -	16,026		19,448	
Servants - - - -	1,008		1,044	
Postage Stamps - - - -	285	200	235	125
Ground-rent - - - -	191	200	191	65
Petty Construction and Repairs - -	7,000	5,000	6,000	5,310
Other Contingencies - - -	1,000	1,100	1,500	656
Travelling Allowances - - -	...	...	...	137
	34,204	...	36,992	28,345
DEDUCT—Probable Savings -	4,204	...	4,992	...
Total Collection of Cattle Trespass Fines, Rupees - -	30,000	28,000	32,000	28,345
Steam-Boiler Inspection Establishment.				
Engineer and Inspector - - -	11,400	11,400	11,400	13,296
Clerks and Servants - - -	1,896	1,800	1,896	
Fees to Commissioners - - -	1,000	900	1,000	900
Office and Ground-rent - - -	420	400	420	385
Travelling Allowance - - -	1,000	800	1,540	483
Miscellaneous - - - -	744	700	744	645
	16,460		17,000	15,709
DEDUCT—Probable Savings -	460		1,000	
Total Steam-Boiler Inspection Establishment, Rupees - -	16,000	16,000	16,000	15,709

21.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DOCKYARDS - - - -	21,670	20,000	29,150	8,227
VICTUALLING OF OFFICERS AND MEN AFLOAT -	10,000	10,000	10,000	8,492
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS	42,430	45,000	51,600	37,276
PURCHASE AND HIRE OF SHIPS AND VESSELS -	...	...	...	61,672
MISCELLANEOUS. PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS	6,66,460	6,70,000	6,79,000	6,61,463
MARINE ESTABLISHMENTS, PROVINCIAL -	63,000	63,000	63,000	53,546
SUBSIDIES TO STEAM-BOAT COMPANIES -	35,000	35,000	35,000	...
OTHER MISCELLANEOUS CHARGES - -	37,060	35,000	24,970	37,124
STATE YACHT ESTABLISHMENT - - -	1,280	1,300	1,280	1,285
REFUNDS - - - - -	100	700	1,000	58
	8,77,090	8,80,000		
Deduct—Transferred to 28, Civil Furlough, &c., Allowances	13,000	13,000		
Total 21, Marine, Rupees -	8,64,000	8,67,000	8,95,000	8,69,143

EXPENDITURE —*continued.*

21.—MARINE —*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Dockyards.				
Building and Repairs of Ships (Personnél).	Rs.	Rs.	Rs.	Rs.
Pilot Vessels - - - -	15,070	15,620	22,177	6,438
Steamer "Undaunted" - - -	5,730	3,730	5,906	1,489
Steam Launch "Clytie" - - -	550	270	687	191
Steam Launch "Calcutta" - - -	320	380	380	8
Steam Launch "Bholio" - - -	...	...	...	101
Total Dockyards, Rs. -	21,670	20,000	29,150	8,227
Victualling of Officers and Men afloat.				
Pilot Vessels - - - -	7,000	10,000	10,000	5,667
Steamer "Undaunted" - - -	3,000			2,818
Steam Launch "Clytie" - - -	...	...	...	7
Total Victualling of Officers, &c., Rupees -	10,000	10,000	10,000	8,492
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels.				
Building and Repair of Ships (Material).				
Pilot Vessels - - - -	20,660	25,062	22,162	20,989
Steamer "Undaunted" - - -	6,900	3,730	5,906	5,212
Steam Launch "Clytie" - - -	740	308	687	343
Steam Launch "Calcutta" - - -	430	300	380	190
Loss by Exchange on value of Materials to be supplied by the Dockyard - - -	...	200	5,665	...
Bholio - - - - -	...	...	...	191
Total -	28,730	29,600	34,800	26,925
Coal supplied to Ships and Vessels.				
Pilot Vessels - - - -	1,200	1,250	900	1,142
Steamer "Undaunted" - - -	12,000	13,800	15,000	8,830
Steam Launch "Clytie" - - -	300	200	500	248
Steam Launch "Calcutta" - - -	200	150	400	131
Total -	13,700	15,400	16,800	10,351
Total Purchase of Marine Stores, &c., Rupees	42,430	45,000	51,600	37,276
MISCELLANEOUS.				
Pilotage, Pilot Establishments and Vessels.				
Branch Pilots - - - -	49,000	54,000	49,000	48,600
Allowance to Masters and Mate Pilots - -	17,000	17,000	17,000	17,819
Allowance to Licensed and Apprenticed Leadsmen -	19,200	20,000	19,200	20,017
Lead Money to Licensed and Apprenticed Leadsmen-	5,000	5,000	5,000	5,032
Pilotage Allowance to Free List Pilots - -	3,40,000	3,36,000	3,30,000	3,38,608
Pilotage Allowance to Licensed Pilots - -	1,40,000	1,40,000	1,60,000	1,40,131
	5,70,200	5,72,000	5,80,200	5,70,207
Pilot Vessels.				
"Coleroon" - - - -	14,724	14,500	14,724	14,576
"Cassandra" - - - -	14,724	14,000	14,724	15,381
"Chinsurah" - - - -	...	...	...	116
"Sarsati" - - - -	14,724	15,500	14,724	5,251
Steamer "Undaunted" - - -	25,000	26,000	28,128	27,821
Extra Crew for Pilot Vessels - - -	4,128	4,100	4,128	4,029
Contingencies - - - -	200	100	200	...
	73,500	74,200	76,628	67,174
Mess, Passage and Miscellaneous.				
Mess-money of Pilots - - -	16,000	18,000	16,000	17,652
Passage-money of Pilots - - -	2,000	1,500	2,000	2,113
Miscellaneous - - - -	600	300	600	298
Value of Medical Stores - - -	...	...	...	10
Surgeon at the Sandheads - - -	4,320	4,000	4,320	4,009
	22,920	23,800	22,920	24,082
	6,66,620	6,70,000	6,79,748	6,61,463
Lump Alteration -	—160		—748	
Total Pilotage, &c., Rupees -	6,66,460	6,70,000	6,79,000	6,61,463

EXPENDITURE—*continued.*

21.—MARINE—*continued.*

Miscellaneous—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Marine Establishments.	Rs.	Rs.	Rs.	Rs.
PORT OFFICERS' DEPARTMENT.				
Salary.				
Salary of Port Officer, including House-rent -	16,800	16,800	16,800	8,800
Establishment.				
Chief Clerk and Registrar - - -	4,800	4,800	4,800	12,759
Clerks and Servants - - - -	8,076	8,005	7,932	
Contingent Charges.				
Office Rent - - - -	5,229	5,741	5,741	5,741
Service Postage Stamps - - -	300	300	300	287
Value of Mathematical Stores - - -	300	300	300	83
Travelling Allowances - - -	400	400	400	364
Office Expenses and Miscellaneous - - -	2,500	2,500	2,500	1,120
Total Port Officers' Department -	38,405	38,846	38,773	29,154
MARINE COURT.				
Judge - - - - -	2,400	2,400	2,400	2,355
Contingencies - - - - -	200	200	200	328
Total Marine Court, Rupees -	2,600	2,600	2,600	2,683
SHIPPING MASTER.				
Salaries.				
Deputy Shipping Master - - -	7,200	7,200	7,200	12,000
Assistant Shipping Master - - -	4,800	4,800	4,800	
	12,000	12,000	12,000	12,000
Establishment.				
Office Establishment - - -	4,488	4,444	4,444	4,391
Servants - - - -				
Examiners paid out of Examination Fees -	2,500	2,000	2,000	2,359
	6,988	6,444	6,444	6,750
Contingent Charges.				
House-rent - - - -	2,400	2,400	2,400	2,400
Contingencies - - -	500	300	400	168
	2,900	2,700	2,800	2,568
Travelling Expenses.				
Travelling Allowances - - -	540	360	540	360
Postage Charges.				
Service Postage Stamps - - -	60	50	30	31
Total Shipping Master -	22,488	21,554	21,814	21,709
	63,493	63,000	63,187	53,546
DEDUCT—for rounding -	493		187	
Total Marine Establishments, Rupees -	63,000	63,000	63,000	53,546
Other Miscellaneous Charges.				
Mooring Line - - - -	14,286	14,286	14,286	14,286
Harbour Master's Fees - - -	1,500	950	1,500	862
Life-boat Establishment at Goalundo - -	820	820	820	773
Shipping Fees and Sundries - - -	550	564	500	514
Allowance to Port Commissioners for collecting Pilotage Bills - - - -	2,800	2,800	2,800	2,800
Tidal Semaphores at False Point - -	300	300	300	496
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry - - -	500	700	500	493
Contributions to Port Funds - - -	10,000	12,000	...	6,000
Rent, &c., of land for storing Anchors - -	1,260	...	1,260	...
Miscellaneous - - - -	1,964	1,500	1,924	9,820
Fencing the land at Orphangunge - -	1,000	...	...	...
Small Boats.				
Port Officer's Steam Launch "Calcutta" - -	...	...	...	1,080
Wages of Crew - - - -	1,080	1,080	1,080	
Construction of spare boats for service at the Sandheads - - - -	1,000	...	...	...
Total Other Miscellaneous Charges, Rupees -	37,060	35,000	24,970	37,124

EXPENDITURE—*continued.*

22.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECTION	71,600	76,000	73,300	87,436
INSPECTION	4,05,000	4,10,000	4,18,000	3,92,451
GOVERNMENT COLLEGES, GENERAL	4,67,400	4,66,000	4,68,000	4,67,226
GOVERNMENT COLLEGES, SPECIAL	1,06,000	1,06,000	1,18,000	1,05,378
GOVERNMENT SCHOOLS	5,47,200	5,60,000	5,63,800	5,65,303
GIRLS' SCHOOLS	24,900	23,000	24,000	20,694
BOARDING SCHOOLS	36,000	36,000	34,000	36,012
NORMAL SCHOOLS	66,000	66,000	68,000	68,525
TECHNICAL SCHOOLS	44,000	43,000	43,000	38,072
SCHOLARSHIPS	1,76,000	1,80,000	1,85,000	1,89,798
PRIZES	4,500	4,000	5,000	2,550
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE	5,600	13,000	13,100	10,803
GRANTS-IN-AID	13,96,900	13,50,000	13,61,000	11,49,110
MISCELLANEOUS	18,900	17,000	17,800	16,210
REFUNDS	2,000	2,000	1,000	5,841
	33,72,000	33,52,000		
PROVISION FOR IMPROVEMENT IN THE EDUCATION SERVICE	15,000	...		
	33,87,000	33,52,000		
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, &c., ALLOWANCES	5,000	5,000		
Total 22, Education, Rupees	33,82,000	33,47,000	33,93,000	31,55,409

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Direction.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Director of Public Instruction	27,350	27,500	27,350	42,073
		Establishment.				
26	26	Clerks	22,020	22,500	21,750	22,458
13	13	Servants	1,128		1,128	
		District Committee—				
		Establishment under District School Committee	15,126	15,000	15,108	16,267
		Travelling Allowance	4,400	3,000	4,400	273
		Contingencies and Postage Stamps		2,000		2,325
			42,674	42,500	42,386	41,323
		Contingent Charges.				
		Travelling and Tentage Allowances	3,000	3,000	500	585
		Service Postage Stamps	2,000	2,000	1,500	2,118
		Office Expenses and Miscellaneous	1,626	1,000	1,626	1,337
			6,626	6,000	3,626	4,040
			76,650	76,000	73,362	
		DEDUCT—Probable Savings	5,050	...	62	
		Total Direction, Rupees	71,600	76,000	73,300	87,436

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Inspection.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
6	6	Inspectors - - -	81,000	98,500	74,420	94,454
6	7	Assistant Inspectors - -	28,320		29,620	
47	47	Deputy Inspectors - -	87,135	1,82,000	87,135	1,74,297
170	172	Sub-Deputy Inspectors - -	97,515		97,515	
			2,93,970	2,80,500	2,88,690	2,68,751
		Establishment.				
		Clerks - - - -	16,458	19,000	15,493	19,374
		Servants - - -	2,388		2,268	
		Temporary Establishment - -	...		...	43
			18,846	19,000	17,761	19,417
		Contingent Charges.				
		Office Rent - - - -	4,164	4,000	4,164	4,135
		Travelling Allowances - - -	93,500	94,000	1,02,000	89,452
		Do. do. of Establishment -				
		Conveyance of Records - - -				
		Service Postage Stamps - - -	6,500	6,500	6,500	7,102
		Miscellaneous - - - -	6,709	6,000	6,392	3,594
			1,10,873	1,10,500	1,19,056	1,04,283
			4,23,689	...	4,25,507	
		DEDUCT—Probable Savings -	18,689	...	7,507	
		Total Inspection, Rupees -	4,05,000	4,10,000	4,18,000	3,92,451
		PROVINCIAL.				
		Government Colleges, General.				
9	9	Principals - - -	1,06,800	3,93,000	1,10,040	3,81,637
41	37	Professors - - -	2,20,646		2,32,611	
26	30	Assistant Professors - -	44,895		44,720	
19	19	Teachers - - -	18,928		20,668	
3	3	Pundits - - -	1,890		1,800	
1	1	Moulvie - - -	775		715	
		Clerks - - - -	17,265	17,000	17,469	16,577
		Servants - - -				
			4,11,199	4,10,000	4,28,023	3,98,214
		Contingent Charges.				
		Petty Construction and Repairs - -	700	500	1,200	16,985
		Travelling Allowance - - -	...	1,000	...	18
		Service Postage Stamps - - -	109	100	107	449
		House Rent - - - -	65		65	323
		Library Allowance - - -	6,383	6,000	6,219	106
		A new Catalogue of Sanskrit Manuscripts -	...	1,400	2,363	413
		Scientific Apparatus - - -	4,946	...	...	5,933
		Miscellaneous - - - -	4,145	6,000	5,624	363
		Charges for Chemicals - - -	2,738	...	...	5,631
			19,086	15,000	15,578	30,221
			4,30,285	...	4,43,601	4,28,435
		DEDUCT—Probable Savings -	22,185	...	16,601	...
			4,08,100	4,25,000	4,27,000	...
		Carried over -	4,08,100	4,25,000	4,27,000	4,28,435

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.				
		Government Colleges, General—continued.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	4,08,100	4,25,000	4,27,000	4,28,435
		GOVERNMENT MADRASSAS.				
		Calcutta Madrassa.				
1	1	Principal - - -	9,000	36,500	9,000	34,324
3	3	Professors - - -	7,200		6,000	
29	29	Masters and Teachers - -	22,320		21,720	
		Clerks and Servants - -	2,700	2,500	2,700	2,370
			41,220	39,000	39,420	35,694
		Contingent Charges.				
		Library and Prize Allowance - -	870	1,000	870	699
		Laboratory - - - -	180		180	...
		Service Postage Stamps - - -	...	...	...	10
		Contingencies and Miscellaneous - -	1,128	1,000	960	1,388
			2,178	2,000	2,010	2,097
			43,398	41,000	41,430	38,791
		DEDUCT—for rounding -	398	...	430	
			43,000	41,000	41,000	
		Moorshedabad Newab's Madrassa.				
		Masters - - - -	10,200			
		Clerks and Librarians - - -	600			
		Servants - - - -	1,320			
		Contingent Charges.				
		Contingencies - - -	480			
		Prizes and Scholarships - - -	480			
		Medical Officer - - -	100			
		Compounder - - - -	120			
		Diet allowances - - -	2,520			
		Total Newab's Madrassa - -	15,820			
		Cox Bazar Madrassa - -	480			
		Total Madrassa - -	59,300			
		Total Government Colleges, General, Rs. -	4,67,400	4,66,000	4,68,000	4,67,226
		Government Colleges, Special.				
		CIVIL ENGINEERING COLLEGE.				
6	5	Professors - - -	48,130	51,000	47,690	48,427
2	2	Lecturer and Assistant Lecturer -	4,200		4,200	
2	2	Masters - - -	4,420		4,060	
		Clerks and Servants - -	6,354	6,000	6,288	6,432
		Cost of an Annual Course of 30 Lectures on Limes and Cements - -	1,440	1,000	1,440	...
			64,544	58,000	63,678	54,859
		Contingent Charges.				
		Boarding Charges - - -	28,000	21,000	27,000	...
		Survey Allowance - - -	2,000	1,000	2 000	875
		Model do. - - -	600		600	
		Library do. - - -	600	300	600	790
		Travelling do. - - -	300	400	300	556
		Service Postage Stamps - - -	50	50	50	37
		Value of Medical Stores - - -	200	200	300	104
		Miscellaneous - - - -	1,564	1,050	1,564	22,304
		Petty Construction and Repairs - -	...	...	...	43
		Value of Stores - - -	..	...	...	2,817
			33,314	24,000	32,414	27,526
			97,858	82,000	96,092	82,385
		PRESIDENCY COLLEGE, LAW CLASSES.				
		Professors and Lecturers - - -	8,963	24,000	22,861	22,993
			1,06,821		1,18,953	
		DEDUCT—for rounding -	821		953	
		Total Government Colleges, Special, Rs. -	1,06,000	1,06,000	1,18,000	1,05,378

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

PROVINCIAL—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Government Schools.				
HIGH.	Rs.	Rs.	Rs.	Rs.
Head Masters, Masters, Teachers and others	3,84,458	4,14,000	3,90,710	4,05,501
Clerks and Servants	22,263		24,196	
Medical Officers	...		1,080	
Travelling Allowances	...	...	...	659
Diet Allowance	...	1,000	2,400	...
House-rent	848	1,500	1,627	2,705
Library Allowance	4,226	5,000	5,182	6,155
Prizes and Scholarships	...	...	...	84
Petty Construction and Repairs	3,500	3,500	3,700	4,903
Medicines	...	100	200	...
Service Postage Stamps	270	200	234	353
Contingencies and Miscellaneous	7,100	7,000	7,877	17,079
	4,22,665	4,32,300	4,37,206	4,37,439
DEDUCT—for rounding	665	...	1,206	...
	4,22,000	4,32,300	4,36,000	4,37,439
MIDDLE.				
Head Masters, Masters, Teachers and others	88,720	86,000	90,524	86,108
Clerks and Servants	4,596	4,000	4,674	
House-rent	2,468	2,000	2,204	2,236
Service Postage Stamps	125	100	125	228
Petty Construction and Repairs	500	400	800	593
Library Allowances	598	400	580	82
Travelling Allowance	100	100	100	13
Circle Fund Schools	25,000	27,000	25,000	28,468
Contingencies and Miscellaneous	3,836	5,000	3,959	6,404
	1,25,943	...	1,27,966	1,24,132
DEDUCT—Probable Savings and for rounding	2,943	...	2,966	
	1,23,000	1,25,000	1,25,000	1,24,132
LOW.				
Masters, Clerks and Servants	1,968	2,500	2,526	3,317
Service Postage Stamps	...	...	...	11
Petty Construction and Repairs	232	100	100	36
Contingencies and Miscellaneous	...	100	174	368
	2,200	2,700	2,800	3,732
Total Government Schools, Rupees	5,47,200	5,60,000	5,63,800	5,65,303
Girls' Schools.				
Teachers and Servants	16,766	15,000	15,866	17,434
Boarding Charges	2,400	...	...	...
Miscellaneous Charges	4,944	7,000	7,294	2,420
House-rent	840	1,000	840	840
	24,950			
DEDUCT—for rounding	50			
Total Girls' Schools, Rupees	24,900	23,000	24,000	20,694
Boarding Schools.				
Masters, Clerks and Servants	16,482	14,500	14,770	14,387
Allowance to Chaplains	600	600	600	602
Stipends to Boarders	18,500	18,000	18,076	6,900
Boarding Charges				
Miscellaneous	318	2,800	454	13,825
Library Allowance	100	100	100	105
Value of Medical Stores	...	...	...	193
Total Boarding Schools, Rupees	36,000	36,000	34,000	36,012
Normal Schools.				
Head Masters, Masters, Teachers and others	39,020	34,000	38,776	38,531
House-rent	4,602	4,200	4,602	4,726
Stipends to Pupil Teachers	25,620	25,000	25,572	20,640
Petty Construction and Repairs	400	400	400	1,418
Service Postage Stamps	24	50	24	73
Library Allowance	852	850	852	997
Contingencies	1,496	1,500	1,556	2,140
	72,014	66,000	71,782	68,525
DEDUCT—Probable Savings	6,014	...	3,782	
Total Normal Schools, Rupees	66,000	66,000	68,000	68,525

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

PROVINCIAL—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Technical Schools.	Rs.	Rs.	Rs.	Rs.
SCHOOL OF ARTS.				
Instructive Staff	17,220	16,000	16,260	8,005
Clerks and Servants	3,048	3,040	3,048	2,943
House-rent	7,607	7,200	7,607	7,053
Purchase of Works of Art, &c.	5,067	5,060	5,067	8,900
Miscellaneous Charges	900	900	900	1,084
	33,842	32,200	32,882	27,985
ARTIZAN SCHOOLS.				
Teachers	1,056	1,000	1,056	466
Clerks and Servants	36		36	
Stipends	360	360	360	
Stipends to Pupil Teachers	...	...	...	542
Contingencies	360	340	360	349
	1,812	1,700	1,812	1,357
DRAWING AND SURVEYING CLASSES.				
Survey Teachers	5,400	5,600	5,400	5,591
Servants	384		384	
Contingencies	900	1,280	900	1,613
Scholarships	1,080	1,000	1,080	668
Field Allowances	1,200	800	1,200	392
Travelling Allowances	...	...	...	46
House-rent	420	420	420	420
	9,384	9,100	9,384	8,730
DEDUCT—Probable Savings	384		384	
	9,000	9,100	9,000	
	44,654	43,000	43,694	
DEDUCT—for rounding	654	...	694	
Total Technical Schools, Rupees	44,000	43,000	43,000	38,072
Scholarships.				
Scholarships—				
English Scholarships, Senior	40,740	40,000	40,740	36,150
Ditto, Junior	48,432	50,000	48,432	55,754
Agricultural Scholarship	10,000	10,000	10,000	15,671
Vernacular Scholarships	54,300	48,000	54,300	52,008
Lower Vernacular Scholarships	15,648	13,000	15,648	12,676
Art ditto	900	500	900	...
Primary ditto	18,528	17,000	18,528	16,406
Girls' ditto	1,800	1,300	1,800	943
Raja of Tipperah and Satyacharan Ghosal Scholarships	240	200	240	190
	1,90,588	1,80,000	1,90,588	1,89,798
DEDUCT—Probable Savings	14,588		5,588	
Total Scholarships, Rupees	1,76,000	1,80,000	1,85,000	1,89,798
Prizes.				
Prizes to Collegiate Schools	775	4,000	775	2,550
Do. to High Schools	...		...	
Do. to Zillah Schools	3,425		3,861	
Do. to Middle Class English Schools	90		90	
Do. to ditto Vernacular Schools	273		327	
Do. to Lower Class ditto	66		72	
Do. to Girls' Schools	...		...	
Do. to Boarding Schools	60		60	
	4,689		5,185	
DEDUCT—for rounding	189		185	
Total Prizes, Rupees	4,500	4,000	5,000	2,550

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL —continued.				
Grants for the Encouragement of Literature.				
Quarter subsidy for Dr. Fallon's Dictionary -	...	...	...	4,500
Grants for encouragement of useful Publications -	2,000	5,000	5,000	2,703
Rewards for production of Uria books - -	...	3,000	3,000	...
Purchase of Thibetan Manuscripts - -	...	1,400	1,500	...
Education Gazette - - - -	3,600	3,600	3,600	3,600
Total Grants for the Encouragement of Literature, Rupees - -	5,600	13,000	13,100	10,803
Grants-in-aid.				
Grants to Primary Schools in Banki and Ungool -	3,594	3,000	3,594	4,88,415
Grants-in-aid to Schools - - -	5,41,000	5,00,000	5,00,000	
Pathsalas for Sonthal in Damun-i-kols - -	7,500	7,000	7,500	
Grant to the Diocesan Board of Education for Hill Schools - - - -	560	500	560	1,119
Primary Fund Schools - - -	7,60,000	7,55,000	7,88,000	6,50,445
Special Grants to Private Schools - -	1,09,571	84,500	86,373	9,131
	14,22,225	13,50,000	13,86,027	11,49,110
DEDUCT—Probable Savings -	25,325		25,027	
Total Grants-in-aid, Rupees -	13,96,900	13,50,000	13,61,000	11,49,110
Miscellaneous.				
Grants to Examiners - - -	2,500	2,500	2,500	4,075
School Book Society - - -	2,400	2,400	2,400	2,400
Book Mohurirs - - - -	1,200	1,000	1,200	429
Cost of Medical Stores - - -	500	100	500	...
Passage and Outfit Allowance for a Gilchrist Scholar to England - - - -	1,000	1,000	1,000	...
Do. do. do. Agricultural Scholar to England - - - -	2,000	2,000	2,000	2,000
Hostel Charges - - - -	2,000	4,000	4,000	2,935
Rewards to Teachers and Pupils in Sanscrit Tols in Nuddea - - - -	1,800	1,200	1,200	1,254
Examination Charges and Rewards for Sanscrit Titles	3,000	1,500	1,500	1,450
Grant to Sanscrit Somaj at Dacca - -	500	300	500	500
Miscellaneous - - - -	1,000	1,000	1,000	1,167
Grant to the Lala Family Endowment Fund -	1,000	...	...	...
Total Miscellaneous, Rupees -	18,900	17,000	17,800	16,210

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ECCLESIASTICAL ESTABLISHMENTS - -	2,08,000	2,05,000	1,98,700	1,93,179
CEMETERY ESTABLISHMENT - - -	5,000	5,000	5,000	4,092
MISCELLANEOUS ECCLESIASTICAL CHARGES - -	6,000	6,000	6,300	6,225
Total 23, Ecclesiastical, Rupees -	2,19,000	2,16,000	2,10,000	2,03,496

EXPENDITURE—*continued.*

23.—ECCLESIASTICAL—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		IMPERIAL.				
		Ecclesiastical Establishment.				
		CHURCH OF ENGLAND.				
		Salaries.				
8	10	Chaplains - - -	96,000	1,60,100	76,800	1,49,392
10	8	Junior Chaplains - - -	57,720		69,720	
12	12	Ministers of the Additional Clergy Society and others - -	20,400		20,400	
			1,74,120	1,60,100	1,66,920	1,49,392
		Establishment.				
8	8	Clerks - - -	1,608	8,100	1,608	9,277
43	46	Servants - - -	7,080		7,020	
			8,688	8,100	8,628	9,277
		Total Church of England, Rupees -	1,82,808	1,68,200	1,75,548	1,58,669
		CHURCH OF SCOTLAND.				
		Salary.				
1	1	Chaplain - - -	14,640	16,800	14,640	14,785
		Establishment.				
		Establishment Allowance -	2,220		2,220	2,235
		Total Church of Scotland, Rupees -	16,860	16,800	16,860	17,020
		Contingent Charges.				
		House Rent of Archdeacon of Calcutta -	2,100	...	...	
		Contribution to the Mission Church at Calcutta, &c.	1,000	1,000	1,000	1,000
		Miscellaneous - - - -	2,800	2,800	3,800	2,473
			5,900	3,800	4,800	3,473
		Travelling Allowances.				
		Travelling Allowances - - -	20,200	16,100	21,800	13,979
		Conveyance ditto - - -	1,200		1,200	
			21,400	16,100	23,000	13,979
		Postage Charges.				
		Purchase of Service Postage Stamps - -	122	100	172	38
			2,27,090		2,20,380	
		DEDUCT—Probable Savings -	19,090		21,680	
		Total Ecclesiastical Establishments, Rupees -	2,08,000	2,05,000	1,98,700	1,93,179
		Cemetery Establishments.				
		Cartakers in charge of Cemeteries - -	5,000	5,000	5,000	4,092
		Total Cemetery Establishments, Rupees -	5,000	5,000	5,000	4,092

EXPENDITURE—*continued.*

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT, PROVINCIAL	4,94,960	4,97,500	4,88,500	4,65,567
VACCINATION	1,35,900	1,27,000	1,28,700	1,22,912
HOSPITALS AND DISPENSARIES	3,80,900	3,80,000	3,87,000	3,43,405
SANITARY COMMISSIONER	38,600	34,000	34,900	30,207
GRANTS FOR MEDICAL PURPOSES	51,500	51,500	51,500	51,515
MEDICAL SCHOOL AND COLLEGE	2,37,100	2,30,000	2,32,460	2,26,843
LUNATIC ASYLUM	1,16,100	1,16,000	1,16,000	1,16,184
CHEMICAL EXAMINER	3,940	4,000	3,940	4,953
REFUNDS	2,000	2,000	2,000	2,058
	14,61,000	14,42,000		
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, &c., ALLOWANCES	5,000	5,000		
TOTAL PROVINCIAL	14,56,000	14,37,000	14,45,000	13,63,644
LOCAL.				
HOSPITALS AND DISPENSARIES—LOCAL	1,000	1,000	14,000	14,521
Total 24, Medical, Rupees	14,57,000	14,38,000	14,59,000	13,78,165

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		PROVINCIAL.				
		Medical Establishment—Provincial.				
		Salary.				
1	1	Surgeon-General	27,000	33,000	33,552	31,227
35	37	Surgeons	3,43,270	3,20,000	3,21,670	3,82,214
2	1	Assistant Surgeons	3,600	5,000	7,800	
10	9	Uncovenanted Medical Officers	70,800	79,000	79,200	
			4,44,670	4,37,000	4,42,222	4,13,441
		Establishment.				
21	23	Clerks and Servants	17,113	15,600	16,679	15,840
		Contingent Charges.				
		Travelling Allowances	500	500	1,000	540
		Service Postage Stamps	500	400	600	348
		Office Expenses and Miscellaneous	600	600	600	851
			1,600	1,500	2,200	1,739
			4,63,383	4,54,100	4,61,101	4,31,020
		Establishment.				
5	5	Hospital Assistants, Compounders and Dressers	660	19,400	660	491
87	89	Clerks and Servants	19,011		18,828	18,910
			19,671	19,400	19,488	19,401
		Supplies.				
		Value of Medical Stores	9,000	9,000	2,500	65
		Medicines and Stores supplied to Civil Surgeons for sale	...	...	...	12
		Medicines purchased in the Country	620	500	661	259
			9,620	9,500	3,161	336
		Carried over	4,92,674	4,83,000	4,83,750	4,50,757

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
Medical Establishment, Provincial—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,92,674	4,83,000	4,83,750	4,50,757
Contingent Charges.				
Travelling Allowances - -	12,500	12,000	14,000	12,275
Service Postage Stamps - -	1,600	1,500	1,800	1,549
Office Expenses and Miscellaneous -	1,280	1,000	1,260	986
	15,380	14,500	17,060	14,810
	5,08,054	...	5,00,810	4,65,567
DEDUCT—Probable Savings -	13,094	...	12,310	
Total Medical Establishment—Provincial, Rupees - - -	4,94,960	4,97,500	4,88,500	4,65,567

Numbers. 1884-85.	Numbers. 1885-86.	**Vaccination.**				
		Salaries.				
6	7	Allowance to Superintendents -	38,500	55,000	36,100	55,914
12	11	Superintendents - -	20,850		28,050	
63	68	Vaccine Inspectors - -	18,890	18,000	17,280	17,250
			78,240	73,000	81,430	73,164
		Establishment.				
318	318	Vaccinators and Assistants -	26,505	30,000	26,443	18,930
36	39	Clerks and Servants -	6,363		5,871	5,711
		Temporary Establishment -	...	...	...	3,526
			32,868	30,000	32,314	28,167
			1,11,108	1,03,000	1,13,744	
		DEDUCT—Probable Savings -	7,308		6,944	
			1,03,800	1,03,000	1,06,800	1,01,331
		Supplies.				
		Medical Stores - - -	1,300	1,200	1,300	1,195
		Contingent Charges.				
		Travelling Allowances - - -	25,000	18,000	16,200	16,874
		Office rent - - - -	2,664	2,000	1,464	1,102
		Service Postage Stamps - - -	400	400	400	504
		Miscellaneous - - -	2,651	2,400	2,536	1,906
			30,715			
			1,35,815	22,800	20,600	20,386
		ADD—for rounding - -	85			
		Total Vaccination, Rupees -	1,35,900	1,27,000	1,28,700	1,22,912

Numbers. 1884-85.	Numbers. 1885-86.	**Hospitals and Dispensaries.**				
		Salaries.				
3	3	Surgeons - - -	36,900	35,000	36,900	1,20,008
3	3	House Surgeons - - -	16,800	16,000	15,000	
3	3	Allowance to Superintendents -	9,600	9,000	9,000	
9	9	Apothecaries and Assistant Apothecaries	15,000	15,000	15,600	
81	61	Assistant Surgeons - -	65,520	65,000	77,280	
			1,43,820	1,40,000	1,53,780	1,20,008
		Establishment.				
1	1	Steward - - -	3,000	3,000	3,000	31,485
181	152	Hospital Assistants and Supernumerary Hospital Assistants, and Apprentices -	42,770	45,000	45,890	
32	33	Compounders, Dressers and Apothecaries	4,728		4,608	
371	491	Clerks and Servants - -	53,556	50,000	50,448	48,018
		Small-pox Establishment for Campbell Hospital - - -	800	500	800	678
...	...	Temporary Establishment - -	852	500	852	
			1,05,706	99,000	1,05,598	80,181
		Carried over -	2,49,526	2,39,000	2,59,378	2,00,189

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL—continued. **Hospitals and Dispensaries**—continued.				
Brought forward -	2,49,526	2,39,000	2,59,378	2,00,189
Temporary Establishment.				
Allowance for attending Educational Institutions	6,400	6,000	6,400	4,635
Supplies.				
Medical Stores - - - -	16,000	16,000	17,000	25,998
Mathematical Stores - - -	...	...	...	17
Diet of Patients - - - -	85,000	85,000	85,000	84,787
Clothing of ditto - - -	9,000	5,000	9,000	
Cost of Country Medicines - - -	2,330	2,000	2,360	2,499
Petty Construction and Repairs - -	1,470	1,000	1,200	928
	1,13,800	1,09,000	1,14,560	1,14,229
Contingent Charges.				
Travelling Allowances - - -	5,000	4,000	5,000	3,688
Service Postage Stamps - - -	50	22,000	60	29
Rent of Buildings - - -	...		...	271
Miscellaneous - - - -	23,000		22,328	20,364
	28,050	26,000	27,388	24,352
	3,97,776		4,07,726	
DEDUCT—Probable Savings -	16,876		20,726	
Total Hospitals, &c., Rupees -	3,80,900	3,80,000	3,87,000	3,43,405
Sanitary Commissioner.				
Salary.				
Sanitary Commissioner - -	21,600	18,000	19,100	14,855
Establishment.				
Clerks - - - -	12,780	12,000	11,580	11,425
Servants - - -	180		180	
	12,960	12,000	11,760	11,425
Contingent Charges.				
Travelling Allowance - - -	3,000	3,000	3,000	2,887
Service Postage Stamps - - -	500	400	440	436
Office Expenses and Miscellaneous - -	600	600	600	604
	4,100	4,000	4,040	3,927
	38,660			
DEDUCT—for rounding - -	60			
Total Sanitary Commissioner, Rupees -,	38,600	34,000	34,900	30,207
Grants for Medical Purposes.				
Grants to the following Hospitals and Dispensaries supported from private resources :—				
Calcutta Native Hospitals and Private Dispensaries	37,366	37,400	37,366	43,380
Howrah General Hospital - - -	4,400	4,400	4,400	
Donation to Irrigation Hospital at Dehree -	300	300	300	
Calcutta Lock Hospital - - -	...	...	...	5,935
Grants to Dispensaries in lieu of Medical Stores -	100	100	100	...
Expenses during the prevalence of Epidemics -	6,052	6,000	6,052	1,918
Cost of Medical Stores - - -	2,502	2,500	2,502	37
Grants to Dispensaries in the Sonthal Pergunnahs -	600	600	600	...
Grants to Dispensaries in Government Estates -	180	200	180	245
Total Grants for Medical Purposes, Rupees	51,500	51,500	51,500	51,515

Numbers. 1884-85.	Numbers. 1885-86
1	1
18	19
2	2

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL*—continued. Medical Schools and College.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Principal - - -	21,600	1,91,000	21,600	1,89,638
10	10	Professors - - -	1,01,400		96,000	
1	1	Assistant Professor - -	4,200		4,200	
4	4	Superintendents - - -	10,800		10,800	
21	21	Teachers - - -	49,320		48,720	
9	9	Demonstrators of Anatomy - -	13,620		14,820	
			2,00,940	1,91,000	1,96,140	1,89,638
		Establishments.				
5	5	Chemical and Anatomical Assistants -	2,100	14,000	2,040	14,126
8	8	Assistants and others in the Museum -	2,736		2,736	
3	3	Injectors and Taxidermists - -	720		720	
74	74	Clerks, Servants and others - -	10,109		10,109	
...	19	Extra Establishment for dissecting season	1,060	1,000	1,060	699
...	...	Native Medical Pupils - -	...	...	...	1,335
21	21	Female Pupils - - -	3,696	3,000	3,816	2,328
			20,421	18,000	20,481	18,488
		Contingent Charges.				
		Rent - - - -	...	40	84	40
		Petty Construction and Repairs - -	200	760	200	773
		Travelling Allowance - - -	250	1,090	250	395
		Scholarships, Stipends, &c. - -	10,050	10,000	10,052	9,140
		Service Postage Stamps - -	100	100	90	61
		Cost of Medical Stores - - -	2,000	1,000	2,000	675
		Prizes - - - -	1,000	1,400	1,000	1,133
		Miscellaneous - - -	6,800	6,700	6,784	6,500
			20,400	21,000	20,460	18,717
			2,41,761		2,37,081	
		DEDUCT—Probable Savings -	4,661		4,621	
		Total Medical Schools, &c., Rupees -	2,37,100	2,30,000	2,32,460	2,26,843
		Lunatic Asylum.				
		Salaries.				
4	4	Superintendents - - -	10,800	10,800	10,800	10,405
		Establishment.				
6	6	Native Doctors - - -	1,920	2,100	1,920	2,090
1	1	Compounder and Dresser - -	144		144	
4	4	Matrons - - -	3,720	14,600	3,720	14,461
7	7	Overseers - - -	11,100		11,100	
286	286	Clerks, Guards and Servants -	24,500	23,500	25,500	22,831
12	12	Temporary Manufacturing Establishment	2,160	1,600	2,160	1,533
			43,544	41,800	44,544	40,915
		Supplies and Services.				
		Diet - - - -	26,500	29,500	26,500	29,267
		Clothing - - -	3,200		3,100	
		Raw Materials for Manufacture - -	30,500	27,500	28,500	27,800
		Country Medicines - - -	75	...	75	...
		Petty Construction and Repairs - -	522	500	1,527	354
		Cost of Medical Stores - - -	300	300	300	488
		Passage Money and Diet for Insanes on release	1,900	1,400	900	1,647
			62,997	59,200	60,902	59,556
		Contingent Charges.				
		Rent of Buildings - - -	197	197	197	185
		Service Postage Stamps - - -	50	20	50	20
		Miscellaneous - -	5,000	3,983	5,434	5,103
		Travelling allowances - - -	100	...	...	...
			5,347	4,200	5,681	5,308
			1,22,688		1,21,927	
		DEDUCT—Probable Savings -	6,588		5,927	
		Total Lunatic Asylum, Rupees -	1,16,100	1,16,000	1,16,000	1,16,184

EXPENDITURE —*continued.*

24.—MEDICAL —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL —continued.	Rs.	Rs.	Rs.	Rs.
		Chemical Examiner.				
		Salaries.				
1	1	Assistant Chemical Examiner -	840	1,680	840	1,540
1	1	Native Doctor - -	840		840	
			1,680	1,680	1,680	1,540
		Establishment.				
4	4	Clerks and Servants - -	756	756	756	755
		Supplies.				
		Medical Stores - - -	1,000	1,050	1,000	455
		Stores from England - - -	...		...	1,210
			1,000	1,050	1,000	1,665
		Contingent Charges.				
		Service Postage Stamps - -	50	80	50	62
		Miscellaneous - - - -	454	434	454	931
			504	514	504	993
		Total Chemical Examiner, Rupees -	3,940	4,000	3,940	4,953
		LOCAL.				
		Hospitals and Dispensaries—Local.				
		Inland Labour Transport Fund.				
		Aid to Dispensaries - - - -	...	500	4,980	...
		Native Doctor - - - -	...	...	...	4,410
		Compounder and Dresser - - -	468	500	7,020	7,332
		Clerks and Servants - - - -	...	...		
		Diet of Patients - - - -	...	...	200	425
		Cost of Country Medicines - - -	...	...	...	3
		Cost of Medical Stores - - -	...	...	450	1,001
		Travelling Allowances - - -	...	...	...	39
		Service Postage Stamps - - -	...	...	300	12
		Contingencies and Miscellaneous - -	50	...	1,120	1,093
		Petty Construction and Repairs - -	...	...	500	206
			518	1,000	14,570	
		Lump alterations - -	+482		—570	
		Total Hospitals and Dispensaries—Local, Rs.	1,000	1,000	14,000	14,521

25.—POLITICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS - - - -	1,100	6,500	1,600	12,179
ENTERTAINMENT OF ENVOYS AND CHIEFS - -	9,000	6,500	...	...
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	11,600	9,000	20,600	13,552
MISCELLANEOUS - - - -	6,300	6,000	7,800	5,935
TOTAL IMPERIAL -	28,000	28,000	30,000	31,666
PROVINCIAL.				
MISCELLANEOUS - - - -	...	...	...	447
Total 25, Political, Rupees -	28,000	28,000	30,000	32,113

EXPENDITURE—*continued.*

25.—POLITICAL—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Durbar Presents and Allowances to Vakeels, &c.				
Chittagong Hill Tracts - - -	...	...	5,000	5,180
Rajshahye Commissioner - - -	700	1,000	1,000	49
Cuttack Tributary Mehals - -	200	200	200	...
Darjeeling - - - -	...	...	80	...
Presidency Payments - - -	10,100	7,200	13,720	7,723
Sumptuary Allowance to the Vakeel of the Sikkim Rajah - - - -	600	600	600	600
Total Durbar Presents and Allowances to Vakeels, &c., Rupees - - -	11,600	9,000	20,600	13,552
Miscellaneous.				
Sumptuary Expenditure for a Bhootan Agent and followers to receive the Subsidy for the Bhootan Government - - - -	...	...	1,500	1,456
Diet to Hill Tribes - - -	120	100	200	...
Purchase of Service Stamps - - -	100	...	100	...
Demarcation of Nepaul Boundary - -	200	400	200	394
Miscellaneous - - - -	5,880	5,500	5,800	4,085
Total Miscellaneous, Rupees -	6,300	6,000	7,800	5,935

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ARCHÆOLOGICAL DEPARTMENT - - -	6,000	6,000	6,000	6,200
PROVINCIAL.				
PROVINCIAL MUSEUMS - - - -	20,000	14,000	14,000	15,297
DONATIONS TO SCIENTIFIC SOCIETIES - -	8,650	8,000	8,400	8,000
MODEL FARMS - - - - -	12,000	10,000	10,000	...
CINCHONA PLANTATIONS - - - -	1,25,980	1,26,000	1,26,000	1,60,303
PUBLIC EXHIBITIONS AND FAIRS—PROVINCIAL -	27,550	40,000	2,550	60,051
GOVERNMENT BULL AND STALLION CHARGES -	2,000	2,000	2,400	2,991
BOTANICAL AND OTHER PUBLIC GARDENS - -	99,900	1,01,000	1,01,210	1,06,489
EMIGRATION - - - - -	23,250	23,000	23,242	23,114
CENSUS - - - - -	19,890	2,000	18,000	2,551
REGISTRATION OF RAILWAY TRAFFIC - -	1,000	1,000	1,110	1,188
DO. RIVER-BORNE TRAFFIC - -	17,680	17,000	17,140	16,817
PROVINCIAL STATISTICS - - - -	100	...	...	128
EXAMINATIONS—PROVINCIAL - - -	600	500	500	433
MISCELLANEOUS - - - - -	500	1,500	448	201
REFUNDS - - - - -	100	...	...	122
AGRICULTURAL DEPARTMENT - - - -	19,800	5,000	...	...
VETERINARY COLLEGE - - - -	25,000	...	...	...
TOTAL PROVINCIAL -	4,04,000	3,51,000	3,25,000	3,97,685
LOCAL.				
INLAND LABOUR TRANSPORT - - -	27,900	27,000	51,900	43,965
REFUNDS - - - - -	100	...	100	204
TOTAL LOCAL -	28,000	27,000	52,000	44,169
Total 26, Scientific and other Minor Departments, Rupees - -	4,38,000	3,84,000	3,83,000	4,48,054

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Provincial Museums.	Rs.	Rs.	Rs.	Rs.
ECONOMIC MUSEUM.				
Salaries - - - - -	3,000	3,000	3,000	3,000
Establishment - - - -	4,140	4,140	4,140	4,063
Temporary Establishment - - -	...	...	...	116
	7,140	7,140	7,140	7,179
Contingent Charges.				
Collection of Specimens, &c. - -	2,000	2,000	2,000	2,000
Office and Ground Rent - - -	3,930	3,930	3,930	5,304
Service Postage Stamps - - -	75	50	75	10
Office Expenses and Miscellaneous - -	855	880	855	804
	6,860	6,860	6,860	8,118
Total Economic Museums, Rupees -	14,000	14,000	14,000	15,297
Exhibition of trade specimens - - - -	6,000	...	...	...
Total Provincial Museums, Rs. -	20,000	14,000	14,000	15,297
Donations to Scientific Societies, &c.				
Agri-Horticultural Society - - -	2,650	2,000	2,400	2,000
Asiatic Society.				
Allowance for standard and useful Oriental Works -	6,000	6,000	6,000	6,000
Total Donations to Scientific Societies, &c., Rupees -	8,650	8,000	8,400	8,000
Model Farms.				
Experimental Farms and Training Schools -	10,000	10,000		
Purchase of seeds - - - -	2,000	...		
	12,000	10,000		
Cinchona Plantations.				
Plantation Account. *Salaries.*				
Numbers 1884-85: 1; 1885-86: 1 — Head Gardener (including Pony Allowance) - - -	7,560	22,000	7,560	20,264
Numbers 1884-85: 1; 1885-86: 1 — Second Gardener - -	3,780		3,780	
Numbers 1884-85: 4; 1885-86: 4 — Assistant Gardeners - -	10,320		10,320	
Numbers 1884-85: 1; 1885-86: 1 — European Assistant - -	2,400		2,400	
	24,060	22,000	24,060	20,264
Establishment.				
Native Establishment for Plantations -	61,520	5,000	61,520	4,602
Temporary Establishment - -	...	47,000		46,813
Contingent Charges.				
Freight on Cinchona bark sent to England -	...	2,000	...	2,453
House Rent for Superintendent at Darjeeling -	2,025	...	2,025	...
Freight on Stores - - -	...	50	...	76
Office Expenses and Miscellaneous - -	10,000	6,000	10,000	6,329
Charges for Europe Stores - -	...	4,000	...	5,061
	12,025	12,050	12,025	13,919
Postage Charges.				
Service Postage Stamps - -	200	350	200	165
Total Plantation Account - -	97,805	86,400	97,805	85,763
Manufacturing Account. *Salaries.*				
Numbers 1884-85: 1; 1885-86: 1 — Quinologist - - -	3,600	2,200	3,600	2,339
Carried over -	3,600	2,200	3,600	2,339
	97,805	86,400	97,805	85,763

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Cinchona Plantations—*continued.*	97,805	86,400	97,805	85,763
Manufacturing Account—continued.				
Brought forward -	3,600	2,200	3,600	2,339
Establishment.				
Native Establishment for the Quinologist -	3,700	...	3,700	...
Contingent Charges.				
Laboratory and Manufacturing Charges -	20,000	35,000	20,000	70,037
Miscellaneous - - - -	500	2,000	500	1,804
Cost of Medical Stores - - -	...	...	...	8
	20,500	37,000	20,500	71,849
Travelling Expenses.				
Travelling Allowances - - -	300	200	300	152
Postage Charges.				
Purchase of Service Postage Stamps -	200	200	200	200
Total Manufacturing account -	28,300	39,600	28,300	74,540
	1,26,105	...	1,26,105	
DEDUCT—for rounding - . -	125	...	105	
Total Cinchona Plantations, Rupees -	1,25,980	1,26,000	1,26,000	1,60,303
Public Exhibitions and Fairs—Provincial.				
Calcutta International Exhibition - -	...	37,000	...	
Bombay - - - - -	20,000	...	...	
Local Exhibition - - - -	5,000	...	...	
Donation to Chota Nagpore Fair - -	250		250	60,051
Ditto Chaybassa . do. - -	200		200	
Ditto Titalya do. - -	250	3,000	250	
Ditto Julpesh do. - -	100		100	
Ditto Sonepore do. - -	1,750		1,750	
Total Public Exhibitions and Fairs, Rupees -	27,550	40,000	2,550	60,051

Numbers. 1884-85.	Numbers. 1885-86.	**Botanical and other Public Gardens.**				
		Salaries.				
1	1	Superintendent - - -	19,200	13,200	19,200	18,710
1	1	Curator - - -	3,240		3,120	
1	1	Botanical Collector - -	2,400	9,800	2,400	9,542
1	1	Botanist for Herbarium - -	5,400		5,400	
1	1	Assistant Gardener - -	1,800		1,800	
			32,040	23,000	31,920	28,252
		Establishment.				
1	1	Native Overseer - - -	960		960	
		Native Establishment - -	13,987	18,400	13,987	18,397
		Temporary Establishment - -	3,500		3,500	
			18,447	18,400	18,447	18,397
		Carried over -	50,487	41,400	50,367	46,649

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Gardens—continued. Brought forward -	50,487	41,400	50,367	46,649
Contingent Charges.				
Office Expenses and Miscellaneous - -	2,750	3,000	2,750	4,314
Charges for the collection and distribution of Seeds	2,750	9,100	2,750	9,074
Manure - - - -	1,200	...	1,200	...
Garden Improvements - - -	1,000	6,500	1,000	8,650
Repair of Roads - - -	3,250	...	3,250	...
Maintaining Steam Pump for Garden Tanks -	1,830	...	1,832	...
Expenses for the Herbarium - -	2,650	6,200	2,650	2,021
Library Charges - - -	1,500	2,000	1,500	2,008
Cost of Medical Stores - - -	...	100	...	49
Purchase of Service Stamps - -	253	200	253	151
Travelling Allowances - - -	2,200	...	2,200	185
Stores from England - - -	...	1,000	...	1,411
Freight on Europe Stores - -	...	20	...	20
Petty Construction and Repairs - -	...	180	...	285
	19,383	28,300	19,385	28,168
	69,870	69,700	69,752	74,817
Grants to Public Gardens.				
Grant to Zoological Gardens - -	20,000	21,700	20,000	21,200
Grant to Public Garden, Monghyr - -	300	300	300	300
Grant to Birch Hill Park at Darjeeling -	1,250	1,000	2,750	1,692
	21,550	23,000	23,050	23,192
BOTANICAL GARDEN AT DARJEELING. *Establishment.*				
Head Gardener and Plant Collectors -	3,000	2,400	3,000	2,400
Gardeners and Coolies - - -	3,000	5,000	3,000	6,080
Blacksmiths and Carpenters - -	480	...	480	...
	6,480	7,400	6,480	8,480
Contingent Charges.				
Purchase and carriage of Plants and Seeds -	500	900	500	...
Frames, &c. - - - -	600	...	600	...
Tools and other Contingencies - -	900	...	900	...
	2,000	900	2,000	...
	8,480	8,300	8,480	8,480
	99,900	...	1,01,282	
DEDUCT—for rounding -	...	...	72	
Total Botanical and other Public Gardens, Rupees -	99,900	1,01,000	1,01,210	1,06,489

Numbers. 1884-85.	Numbers. 1885-86.	Emigration. Charges under Act VII of 1871.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.				
1	1	Protector of Emigrants, ⅘ths salary -	9,504	13,000	9,504	12,804
1	1	Personal Assistant, ⅘ths salary -	2,880	3,000	2,880	2,880
1	1	Medical Inspector - - -	3,600	...	3,600	
			15,984	16,000	15,984	15,684
		Establishment.				
23	23	Establishment, ⅘ths charges - -	5,248	4,950	5,242	5,740
		Contingent Charges.				
		Travelling Allowance - - -	250	250	250	433
		House Rent - - - -	1,008	1,000	1,008	924
		Office Expenses and Miscellaneous - -	660	700	658	259
		Postage Charges.				
		Purchase of Service Postage Stamps -	100	100	100	74
		Total Emigration, Rupees -	23,250	23,000	23,242	23,114

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
Registration of River-borne Traffic.	Rs.	Rs.	Rs.	Rs.
Establishment - - - -	16,092	15,000	15,270	15,266
Boat Establishment - - - -				
Contingencies - - - -	708	1,000	740	699
Petty Construction and Repairs- - -	850	958	1,100	810
Office and Ground rent - - -	30	30	30	42
Service Postage Stamps - - -	...	12	...	..
Total Registration, &c., Rupees -	17,680	17,000	17,140	16,817
LOCAL. **Inland Labour Transport.**				
Proportion of cost of Establishment in Controlling and Account Offices - - -	287	...	640	...
Personal Assistant - - - -	1,920	1,920	1,920	1,920
Superintendents - - - -	14,976	15,000	21,576	20,718
Medical Inspectors - - - -				
Inspector of Labourers - - -	...	...	1,200	365
Clerks - - - - -	4,418	4,500	13,502	12,712
Servants - - - - -				
Travelling Allowances - - -	400	280	1,300	492
Office Rent - - - -	2,562	640	2,559	616
Service Postage Stamps - - -	150	160	1,527	1,037
Fees for Medical Examiner - - -	1,400	1,000	1,600	1,442
Contingencies and Miscellaneous - -	1,992	2,500	4,972	3,566
Petty Construction and Repairs - -	330	1,000	1,280	1,097
	28,435	27,000	52,076	
Lump alteration -	—535	...	—176	
Total Inland Labour Transport, Rupees -	27,900	27,000	51,900	43,965

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS -	10,47,000	10,35,000	10,31,000	10,44,019
Total 27, Territorial & Political Pensions, Rs.	10,47,000	10,35,000	10,31,000	10,44,019

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL. **Territorial and Political Pensions.**	Rs.	Rs.	Rs.	Rs.
Stipends and Allowances of the Nizamut.				
Nawab Alikudr Said Hussain Ali Mirza Bahadoor -	2,30,000		1,80,000	
16 Brothers of ditto -	1,55,000		1,90,000	
Nawab Shahoon Nissa Begum - -	36,000		36,000	
Raisoon Nissa Begum (widow of Hamayoon Jah) -	99,822		99,822	
Nawab Azim Ali Khan, eldest son of the late Nawab Assadulah Khan - - -	56,320		56,320	
Nawab Jhumshe Jehan Begum, first Consort of the Nawab Nazim - - -	45,888	8,55,000	45,888	6,59,585
Nawab Moolkzamaneah Begum, second Consort of the Nawab Nazim - - -	44,800		44,800	
Said Zynool Abdeen, son of Nawab Sufdar Ali Khan	15,924		17,204	
Sultan Gaiteeara Begum and her daughter -	13,440		13,440	
Said Mozuffer Ali, son of the late Syud Ameer Ali -	10,112		10,112	
Stipends not exceeding Rs. 5,000 per annum -	1,47,661		1,46,490	2,08,229
Carried over -	8,54,967	8,55,000	8,40,076	8,67,814

EXPENDITURE —*continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS, &c.—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL—continued.				
Territorial and Political Pensions—*continued.*				
Stipends and Allowances of the Nizamut—continued.				
Brought forward -	8,54,967	8,55,000	8,40,076	8,67,814
Allowance to Moorshedabad Municipality for City Conservancy - - - -	3,600	3,600	3,600	3,600
Marriage Grants - - - -	42,000	29,400	42,000	25,150
	9,00,567	8,88,000	8,85,676	8,96,564
Rajmehal Family - - - -	20,090		20,090	
Said Ashgar Ally and Ahmed Ally (Minors) -	17,340		17,340	
Chitpoor and Purneah Families - - -	9,126		9,126	
Pensions not exceeding Rs. 5,000 per annum -	32,709		33,551	
	79,265		80,107	
Other Pensions.		1,47,000		1,47,455
Rajah Sreeput Sing, son of late Raja Moheeput Sing	17,000		17,000	
Sikkim Rajah - - - -	12,000		12,000	
Unno Chutter Charges (paid in Cuttack) - -	6,599		6,599	
Allowance of Khurda Raja - - -	25,600		25,600	
	61,199		61,199	
Pensions not exceeding Rs. 5,000 per annum -	5,065		3,933	
	66,264		65,132	
	10,46,096		10,30,915	
Add for rounding -	904		85	
Total Territorial and Political Pensions, Rs. -	10,47,000	10,35,000	10,31,000	10,44,019

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Allowances . . - -	40,000	40,000	...	...
Total 28, Civil Furlough and Allowances - . .	40,000	40,000	...	...

EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
SUPERANNUATION AND RETIRED ALLOWANCES -	12,33,800	11,75,000	11,86,466	10,80,240
COMPASSIONATE ALLOWANCES - -	46,200	22,000	46,534	18,220
GRATUITIES - - - -	35,000	41,000	35,000	41,625
TOTAL PROVINCIAL -	13,15,000	12,38,000	12,68,000	11,40,085
LOCAL.				
SUPERANNUATION AND RETIRED ALLOWANCES -	1,000	...	...	475
Total 29, Superannuation Allowances, &c., Rupees - - - - - - -	13,16,000	12,38,000	12,68,000	11,40,560

DETAILS.

PROVINCIAL. Superannuation and Retired Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.*	Amount payable in 1885-86.	Add new Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departments.							
Land Revenue - -	1,24,442	15,017	1,09,425	23,739	1,33,164		
Revenue Survey -	12,479	2,559	9,920	4,000	13,920		
Opium - -	38,704	4,332	34,372	6,224	40,596		
Salt - -	17,928	159	17,769	...	17,769		
Stamps - -	2,906	116	2,790	...	2,790		
Excise - -	21,171	523	20,648	1,809	22,457		
Customs - -	1,22,214	4,744	1,17,470	1,638	1,19,108		
Assessed Taxes - -	1,016	...	1,016	...	1,016		
Registration - -	2,217	...	2,217	220	2,437		
Post Office - -	11,114	1,437	9,677	932	10,609		
Mint - - -	2,384	36	2,348	240	2,588		
General Administration -	1,47,609	7,166	1,40,443	16,524	1,56,967	11,75,000	10,80,240
Law and Justice -	2,62,070	26,855	2,35,215	25,769	2,60,984		
Police - -	1,82,113	11,566	1,70,547	24,640	1,95,187		
Education - -	49,307	2,250	47,057	13,753	60,810		
Medical - -	24,587	2,396	22,191	4,869	27,060		
Political - -	1,940	...	1,940	...	1,940		
Scientific and other Minor Departments - -	16,237	48	16,189	...	16,189		
Stationery and Printing -	4,103	...	4,103	112	4,215		
Miscellaneous - -	13,120	..	13,120	340	13,460		
Public Works Department -	1,58,805	19,147	1,39,658	20,876	1,60,534		
	12,16,466	98,351	11,18,115	1,45,685	12,63,800		
DEDUCT—Amount transferred to Assam -	30,000				30,000		
Total Superannuation, &c., Rupees -	11,86,466				12,33,800	11,75,000	10,80,240

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED FOR CENTRAL STORES—IMPERIAL -	6,00,000	5,50,000	4,00,000	4,82,453
PROVINCIAL.				
STATIONERY OFFICE AT THE PRESIDENCY - -	1,13,000	1,17,500	1,04,030	1,11,815
STATIONERY PURCHASED IN THE COUNTRY - -	82,000	82,000	84,000	79,558
GOVERNMENT PRESSES - - - -	3,08,000	3,00,000	2,70,500	2,90,141
PRINTING AT PRIVATE PRESSES - - -	2,000	2,500	2,470	5,629
STATIONERY SUPPLIED FROM CENTRAL STORES - -	5,25,000	5,50,000	5,25,000	4,39,906
REFUNDS - - - - -	1,000	1,000	1,000	795
TOTAL PROVINCIAL -	10,31,000	10,53,000	9,87,000	9,27,844
LOCAL.				
PRINTING AT PRIVATE PRESSES—LOCAL - - -	32,000	30,000	32,000	27,151
Total 30, Stationery and Printing, Rupees -	16,63,000	16,33,000	14,19,000	14,37,448

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Stationery Office at the Presidency.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Establishment.				
72	72	Clerks - - - -	37,030	39,000	36,620	35,115
41	41	Servants and others - -	3,420		3,410	
		Temporary Establishment - -	...	1,000	...	488
			40,450	40,000	40,030	35,603
		Contingencies.				
		One-third Freight on Europe Stores -	5,800	5,000	5,800	4,118
		Cost of landing Stationery Packages -	13,000	10,000	7,000	19,309
		Form Store Department - -	25,500	25,500	25,500	...
		Office Expenses and Miscellaneous -	22,000	30,000	18,500	47,639
		Office Rent - - - -	2,400	3,000	3,200	1,884
			68,700	73,500	60,000	72,950
		Postage Charges.				
		Service Postage Stamps - -	4,000	4,000	4,000	3,262
			1,13,150			
		DEDUCT—Probable Savings - -	150			
		Total Stationery Office, &c., Rupees -	1,13,000	1,17,500	1,04,030	1,11,815
		PROVINCIAL. Stationery purchased in the Country.				
		STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.				
		Land Revenue - - -	15,000	15,000	16,000	14,379
		Excise - - -	2,500	2,500	2,700	2,049
		Law and Justice—				
		Civil and Sessions Courts - -	33,500	33,500	34,000	32,858
		Criminal Courts - - -	8,000	8,000	8,000	7,650
		Courts of Small Causes - -	500	500	600	484
		Police - - - -	22,500	22,500	22,700	22,138
		Total Stationery purchased in the Country, Rupees - - -	82,000	82,000	84,000	79,558

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Government Presses.				
BENGAL SECRETARIAT PRESS.	Rs.	Rs.	Rs.	Rs.
Salary.				
Superintendent - - -	12,000	12,000	12,000	12,150
Establishment.				
Printers and Examiners - - -				
Readers and Copy-holders - -				33,123
Compositors and Distributors - -				
Pressmen - - - -	1,90,000	1,90,000	1,60,000	
Clerks, Servants and others - -				24,039
Overtime of the Establishment - -				30,614
Piece-hand Establishment - -				75,449
	1,90,000	1,90,000	1,60,000	1,63,225
Supplies.				
Cost of Materials and Stock - -	19,200	19,000	18,000	4,955
Contingent Charges.				
Service Postage Stamps - -	13,000	13,000	10,500	10,042
Contingencies - - -	12,000	12,000	10,000	13,044
Cost of Stores from England - -	...	..	...	13,163
One-fifth freight on Stores - -	...	...	...	1,146
	25,000	25,000	20,500	37,395
	2,46,200	2,46,000	2,10,500	2,17,725
PRESIDENCY JAIL PRESS.				
Establishment.				
Overseers, Readers, Instructors and Distributors - - - -	7,980	5,000	7,980	4,747
Engineer - - - -	360		360	
Clerks - - - -	720	4,000	720	3,981
Servants - - - -	348		348	
Overtime of the Establishment - -	4,592	4,000	4,592	4,131
	14,000	13,000	14,000	12,859
Contingent Charges.				
Block and Plant - - -	10,000	1,000	10,000	385
Purchase of Type, &c. - - -	...	...	...	4,334
Miscellaneous - - - -	12,000	19,000	12,000	16,749
Cost of Europe Stores - - -	...	..	...	13,514
	22,000	20,000	22,000	34,982
	36,000	33,000	36,000	47,841
GOVERNMENT PUBLICATIONS.				
Uriya Gazette - - - -	5,000	5,000	3,000	3,774
Customs Publications - - -	20,800	16,000	21,000	20,801
	25,800	21,000	24,000	24,575
Total Government Presses, Rupees -	3,08,000	3,00,000	2,70,500	2,90,141
LOCAL. **Printing at Private Presses—Local.**				
District Road Fund - - - -	31,000	29,000	30,500	26,919
Do. Road Account - - -	500	500	500	218
Zamindary Dâk Fund - - -	500	500	900	14
Inland Labour Transport Fund - - -	...	...	100	...
Total Printing at Private Presses—Local, Rupees - - - -	32,000	30,000	32,000	27,151

EXPENDITURE—*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR REMITTANCE OF TREASURE - -	58,000	58,000	50,000	43,652
MISCELLANEOUS REFUNDS - - -	4,000	4,000	4,000	4,502
TOTAL IMPERIAL -	62,000	62,000	54,000	48,154
PROVINCIAL.				
ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY -	500	300	300	...
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	2,000	1,000	3,000	1,175
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE	12,000	12,000	12,000	13,498
COST OF BOOKS AND PUBLICATIONS - -	5,200	4,500	4,600	3,850
DONATIONS FOR CHARITABLE PURPOSES - -	60,000	58,000	58,000	58,178
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	3,300	3,500	4,300	3,335
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	30,000	30,000	27,000	27,027
PETTY ESTABLISHMENTS - - -	21,500	20,000	22,000	17,369
SPECIAL COMMISSIONS OF ENQUIRY - -	10,000	35,000	2,000	42,280
RENTS, RATES, AND TAXES - - -	1,63,000	1,62,000	1,62,000	1,74,848
MISCELLANEOUS AND UNFORESEEN CHARGES -	5,000	21,000	10,800	9,324
MISCELLANEOUS REFUNDS - - -	20,000	21,700	38,000	18,934
EXTRAORDINARY ITEMS - - -	2,500	5,000	...	811
TOTAL PROVINCIAL -	3,35,000	3,74,000	3,44,000	3,70,629
LOCAL.				
PETTY ESTABLISHMENTS—LOCAL—				
District Road Fund - - -	21,000	21,000	17,000	15,353
District Road Account - - -	1,000	1,000	1,000	698
	22,000	22,000	18,000	16,051
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	11,000	10,000	7,000	16,397
TOTAL LOCAL -	33,000	32,000	25,000	32,448
Total 31, Miscellaneous, Rupees -	4,30,000	4,68,000	4,23,000	4,51,231

32.—FAMINE RELIEF.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF CHARGES - - -	...	...	...	12,759
PROVINCIAL.				
FAMINE RELIEF CHARGES - - -	...	50,000	...	...
Total 32, Famine Relief, Rs. -	...	50,000	...	12,759

39.—CHARGES IN RESPECT OF CAPITAL:—INTEREST ON DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS - - - -	19,02,000	17,26,000	18,70,000	15,93,832
IRRIGATION - - - -	22,67,000	22,15,000	22,25,000	21,60,758
Total 39, Charges in respect of Capital—Interest on Debt, &c., Rupees, - -	41,69,000	39,41,000	40,95,000	37,54,590

EXPENDITURE—*continued.*

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - - -	36,000	1,02,700	51,000	1,34,983
DITTO DITTO REFUNDS - -	10,000	10,300	8,000	8,729
Total Provincial, Rupees -	46,000	1,13,000	59,000	1,43,712
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
District Road Fund - - -	42,18,000	37,67,000	40,00,000	35,84,844
Ditto Account - - -	64,000		55,000	59,755
Total—Local, Rupees -	42,82,000	37,67,000	40,55,000	36,44,599
Total 46, Civil Buildings, Roads, and Services, Rupees - - - -	43,28,000	38,80,000	41,14,000	37,88,311

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON TRANSACTIONS WITH LONDON -	1,000	1,000	1,000	45,197
DEDUCT—CREDIT ADJUSTMENTS - -	80,000	80,000	90,000	80,194
Total 49, Exchange, &c., Rupees -	—79,000	—79,000	—89,000	—34,997

GOVERNMENT OF THE N.-W. P. & OUDH.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 347 C. G.—10-7-85.—80.

CIVIL BUDGET
FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND
FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Reference to Detailed Estimate	1885-86.	1884-85.		Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL HEADS.						
I.—LAND REVENUE	4	5,70,45,000	5,71,20,000	5,72,00,000	...	75,000
II.—OPIUM	4	4,26,000	4,30,000	4,26,000	...	4,000
IV.—STAMPS	5	63,22,000	60,40,000	60,00,000	2,82,000	...
V.—EXCISE	5	52,00,000	52,50,000	47,50,000	...	50,000
VI.—PROVINCIAL RATES	5	65,91,000	65,52,000	65,30,000	39,000	...
VIII.—ASSESSED TAXES	6	12,00,000	12,00,000	11,84,000	...	...
IX.—FOREST	6	13,75,000	16,14,000	13,30,000	...	2,39,000
X.—REGISTRATION	6	3,45,000	3,44,000	3,51,000	1,000	...
XV.—LAW AND JUSTICE	7	10,44,000	8,50,000	8,50,000	1,94,000	...
XVI.—POLICE	7	3,64,000	3,85,000	4,15,000	...	21,000
XVIII.—EDUCATION	8	1,23,000	1,20,000	1,33,000	3,000	...
XIX.—MEDICAL	8	1,46,000	1,50,000	1,34,000	...	4,000
XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	8	1,07,000	1,15,000	91,000	...	8,000
XXI.—INTEREST	9	1,91,000	2,22,000	2,24,000	...	31,000
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c.	10	23,000	25,000	23,000	...	2,000
XXIII.—STATIONERY AND PRINTING	10	79,000	71,000	93,000	8,000	...
XXIV.—MISCELLANEOUS	10	2,75,000	3,15,000	2,71,000	...	40,000
XXVII.—IRRIGATION AND NAVIGATION	11	3,44,000	6,75,000	3,27,000	...	3,31,000
XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION	11	8,72,000	8,72,000	8,72,000	...	...
XXXI.—IRRIGATION AND NAVIGATION	11	6,000	30,000	24,000	...	24,000
XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES	12	8,14,000	7,86,000	8,31,000	28,000	...
TOTAL CIVIL HEADS Rs.		8,28,92,000	8,31,66,000	8,20,59,000	5,55,000	8,29,000
DEPARTMENTAL HEADS.						
For details see separate Estimates.						
XXV.—STATE RAILWAYS (GROSS EARNINGS)		13,07,000	10,13,000	11,10,000	2,94,000	...
XXVII.—IRRIGATION AND NAVIGATION (DIRECT RECEIPTS)		41,77,000	54,65,000	50,49,000	...	12,88,000
XXXI.—IRRIGATION AND NAVIGATION		1,07,000	1,35,000	1,18,000	...	28,000
XXXII.—MILITARY WORKS		...	...	1,000	...	...
XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES		3,14,000	2,14,000	1,61,000	1,00,000	...
TOTAL DEPARTMENTAL HEADS, RUPEES		59,05,000	68,27,000	64,39,000	3,94,000	13,16,000
TOTAL REVENUE AND RECEIPTS, Rs.		8,87,97,000	8,99,93,000	8,84,98,000	9,49,000	21,45,000

Net Decrease of Revenue and Receipts in 1885-86, Rupees 11,96,000.

ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE GOVERNMENT OF THE N.-W. P. AND OUDH 1885 TO 31ST MARCH 1886.

Grants.	EXPENDITURE.	Reference to Detailed Estimate.	1885-86. Budget Estimate.	1884-85. Revised Estimate.	1884-85. Budget Estimate.	Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85. Increase.	Decrease.
	CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
1	INTEREST ON ORDINARY DEBT	13	19,000	19,000	29,000	...	...
2	INTEREST ON OTHER OBLIGATIONS	13	81,000	79,000	78,000	2,000	...
3	REFUNDS AND DRAWBACKS	13	2,40,000	1,60,000	2,42,000	80,000	...
4	ASSIGNMENTS AND COMPENSATIONS	14	80,000	76,000	80,000	4,000	...
5	LAND REVENUE	15	83,30,000	82,10,000	83,17,000	1,11,000	...
8	STAMPS	19	1,31,000	1,27,000	1,22,000	4,000	...
9	EXCISE	20	1,24,000	1,18,000	1,24,000	6,000	...
10	PROVINCIAL RATES	20	7,000	7,000	7,000	...	...
12	ASSESSED TAXES	20	7,000	7,000	7,000	...	...
13	FOREST	21	8,22,000	10,41,000	9,70,000	...	2,19,000
14	REGISTRATION	21	1,97,000	2,00,000	2,00,000	...	3,000
15	POST OFFICE	22	1,96,000	1,96,000	1,96,000	...	...
18	GENERAL ADMINISTRATION	23	15,89,000	16,00,000	15,78,000	...	11,000
19	LAW AND JUSTICE	27	55,31,000	53,10,000	54,36,000	2,21,000	...
20	POLICE	33	63,09,000	62,48,000	61,73,000	1,51,000	...
22	EDUCATION	36	18,48,000	17,00,000	17,87,000	1,48,000	...
23	ECCLESIASTICAL	40	2,42,000	2,41,000	2,30,000	1,000	...
24	MEDICAL	41	11,89,000	10,80,000	11,30,000	1,09,000	...
25	POLITICAL	46	1,46,000	1,46,000	1,46,000	...	...
26	SCIENTIFIC AND OTHER MINOR DEPARTMENTS	46	3,38,000	3,30,000	3,03,000	8,000	...
27	TERRITORIAL AND POLITICAL PENSIONS	49	10,00,000	10,00,000	11,00,000	...	...
29	SUPERANNUATION ALLOWANCES AND PENSIONS	50	13,44,000	12,60,000	12,43,000	84,000	...
30	STATIONERY AND PRINTING	51	6,00,000	5,55,000	5,66,000	45,000	...
31	MISCELLANEOUS	53	2,44,000	2,35,000	2,44,000	9,000	...
38	IRRIGATION AND NAVIGATION	54	8,000	13,000	7,000	...	5,000
39	CHARGES IN RESPECT OF CAPITAL: INTEREST ON DEBT—						
	STATE RAILWAYS	54	1,20,000	1,20,000	1,20,000	...	...
	IRRIGATION AND NAVIGATION	54	25,41,000	24,94,000	24,99,000	47,000	...
44	IRRIGATION AND NAVIGATION	54	1,000	5,000	5,000	...	4,000
46	CIVIL BUILDINGS, ROADS, & SERVICES	54	2,79,000	3,00,000	2,80,000	...	21,000
49	EXCHANGE ON TRANSACTIONS WITH LONDON	55	—79,000	—79,000	—79,000	...	...
			3,35,74,000	3,28,07,000	3,31,49,000	10,30,000	2,63,000
	Deduct—PROVINCIAL AND LOCAL DEFICITS	...	50,18,000	10,78,000	39,70,000	..	39,40,000
	TOTAL CIVIL HEADS, Rs.		2,85,56,000	3,17,29,000	2,91,70,000	10,30,000	42,03,000
	DEPARTMENTAL HEADS. *For details see separate Estimates.*						
33	PROTECTIVE WORKS, RAILWAYS		...	...	32,00,000	...	—
34	PROTECTIVE WORKS, IRRIGATION		6,05,000	8,00,000	8,00,000	...	1,95,000
36	STATE RAILWAYS (WORKING & MAINTENANCE)		8,76,000	7,18,000	7,41,000	1,58,000	...
37	GUARANTEED RAILWAYS (SURPLUS PROFITS, &c.)		1,44,000	1,61,000	1,73,000	—	17,000
38	IRRIGATION AND NAVIGATION (WORKING AND MAINTENANCE)		23,12,000	22,93,000	20,60,000	19,000	...
40	STATE RAILWAYS (CAPITAL ACCOUNT)		29,00,000	3,64,000	48,000	25,36,000	...
42	SUBSIDIZED RAILWAYS		2,15,000	2,46,000	3,30,000	...	31,000
44	IRRIGATION AND NAVIGATION		2,20,000	2,57,000	2,73,000	...	37,000
45	MILITARY WORKS		1,15,000	56,000	1,15,000	59,000	...
46	CIVIL BUILDINGS, ROADS, AND SERVICES		59,68,000	58,34,000	56,45,000	1,34,000	...
	TOTAL DEPARTMENTAL HEADS, RUPEES		1,33,55,000	1,07,29,000	1,33,85,000	29,06,000	2,80,000
	TOTAL EXPENDITURE, Rs.		4,19,11,000	4,24,58,000	4,25,55,000	39,36,000	44,83,000

Net Decrease of Expenditure in 1885-86, Rupees 5,47,000.

The following is the estimated cost of collecting the under-mentioned Revenue —

LAND REVENUE ... 14·602 PER CENT. | EXCISE ... 2·285 PER CENT.

STAMPS ... 2·072 „

CIVIL
BUDGET ESTIMATE
OF
REVENUE AND RECEIPTS
FOR THE YEAR
1885-86.

I.—LAND REVENUE.

Imperial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fixed Collections - - - -	5,68,94,000	5,67,50,000	5,67,49,000	5,62,51,968
Fluctuating Collections - - -	1,06,000	1,00,000	1,46,000	1,29,693
Surplus Collections - - -	75,000	75,000	50,000	78,310
	5,70,75,000	5,69,25,000	5,69,45,000	5,64,59,971
Sale of Government Estates - - -	20,000	20,000	20,000	75,360
Sale Proceeds of Waste Lands and Redemption of Land Tax - - - -	1,000	1,000	1,000	4,042
Miscellaneous Fees and Fines—				
Revenue Record-room Receipts - -	5,000	2,30,000	...	2,41,483
Miscellaneous—				
Malikana, or Allowances to Excluded Proprietors -	1,80,000	1,80,000	2,34,000	1,99,688
Miscellaneous Receipts - - -	44,000	44,000	46,000	47,989
	2,29,000	4,54,000	2,80,000	4,89,160
Total -	5,73,25,000	5,74,00,000	5,72,46,000	5,70,28,533
Deduct, Provincial Share -	1,36,75,000	1,29,40,000	1,28,84,000	77,32,387
Imperial Share -	4,36,50,000	4,44,60,000	4,43,62,000	4,92,96,146
Deduct, XXVIII Portion of Land Revenue due to Irrigation (see page 11) - -	8,72,000	8,72,000	8,72,000	8,72,376
Total, Imperial -	4,27,78,000	4,35,88,000	4,34,90,000	4,84,23,770
Provincial.				
Land Revenue—Provincial Share - -	1,36,75,000	1,29,40,000	1,28,84,000	77,32,387
Ordinary Revenue—Provincial—				
Collection from Government Estates - -	4,83,000	4,90,000	4,70,000	5,44,310
Miscellaneous Fees and Fines—				
Revenue Record-Room Receipts - -	..	...	2,30,000	...
Miscellaneous Provincial—				
Water-mills Rent - - - -	11,700	11,500	11,500	11,940
Stone Quarry Receipts - - -	71,000	70,000	71,000	69,867
Miscellaneous Receipts - - -	26,300	20,500	43,500	18,776
	1,09,000	1,02,000	1,26,000	1,00,583
Total, Provincial -	1,42,67,000	1,35,32,000	1,37,10,000	83,77,280
Total, Land Revenue, Rupees -	5,70,45,000	5,71,20,000	5,72,00,000	5,68,01,050

II.—OPIUM.

Imperial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Cost Price of Bengal Opium sold in Excise Department	4,26,000	4,30,000	4,26,000	4,42,932
Total, Opium, Rupees -	4,26,000	4,30,000	4,26,000	4,42,932

REVENUE AND RECEIPTS—*continued.*

IV.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One-anna Stamps for Receipts and Cheques -	85,000	85 000	83,000	84,502
Bills of Exchange or Hoondies - -	1,07,000	1,06,000	1,08,000	1,07,145
Other General Stamps - - -	12,81,000	12,83,000	13,33,000	12,66,019
	14,73,000	14,74,000	15,24,000	14,57,666
SALE OF COURT-FEE STAMPS - - -	44,78,000	44,21,000	43,62,000	44,28,195
Stamps for copies - - - -	3,49,000	1,20,000	90,000	93,624
	48,27,000	45,41,000	44,52,000	45,21,819
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS	...	...	...	1
DUTY ON IMPRESSING DOCUMENTS—				
Duty on unstamped paper - - -	4,000	4,000	4,000	3,837
Duty on insufficiently stamped paper - -	3,000	2,000	3,000	3,189
Other Items - - - -	...	...	...	20
	7,000	6,000	7,000	7 046
FINES AND PENALTIES - - - -	14,000	17,000	16,000	18,500
MISCELLANEOUS - - - -	1,000	2,000	1,000	1,114
Total, Stamps, Rupees -	63,22,000	60,40,000	60,00,000	60,06,146
IMPERIAL -	31,61,000	30,20,000	30,00,000	30,03,073
PROVINCIAL -	31,61,000	30,20,000	30,00,000	30,03,073

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES, AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—				
License Fees - - - -	16,66,000	16,65,000	16,79,250	17,06,481
Distillery Fees - - - -	2,000	2,000	875	1,456
Still-head Duty - - - -	22,09,000	22,34,000	17,58,600	21,52,703
Farm of Drugs - - - -	8,05,000	7,83,000	7,93,640	7,54,898
Rent of Teddy Trees - - -		47,000	...	36,580
	46,82,000	47,31,000	42,32,365	46,52,118
GAIN ON SALE PROCEEDS OF EXCISE OPIUM - -	5,15,000	5,15,000	5,15,050	5,34,573
FINES, CONFISCATIONS, AND MISCELLANEOUS -	3,000	4,000	2,585	3,992
Total, Excise, Rupees -	52,00,000	52,50,000	47,50,000	51,90,683
IMPERIAL -	26,00,000	26,25,000	23,75,000	25,95,342
PROVINCIAL -	26,00,000	26,25,000	23,75,000	25,95,341

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
RATES AND CESSES ON LANDS—PROVINCIAL -	37,000	37,000	37,000	37,219
RATES AND CESSES ON LANDS—PROVINCIAL SHARE -	16,33,000	16,29,000	16,39,000	16,25,096
TOTAL, PROVINCIAL -	16,70,000	16,66,000	16,76,000	16,62,315
LOCAL.				
RATES AND CESSES ON LANDS—LOCAL—				
Road Fund - - - -	1,95,000	1,95,000	1,95,000	1,95,603
School Fund - - - -	1,47,000	1,48,000	1,46,000	1,48,878
Local Rate Fund - - -	54,00,000	54,00,000	54,00,000	53,87,113
District Post Fund - - -	37,000	37,000	37,000	37,221
Acreage Cess Fund - - -	4,15,000	4,00,000	4,02,000	3,97,452
Commuted Jaghirs - - -	1,15,000	1,15,000	1,15,000	1,15,186
Village Watch Cess (Oudh) - -	2,45,000	2,20,000	1,98,000	1,76,131
	65,54,000	65,15,000	64,93,000	64,57,584
DEDUCT,—PROVINCIAL SHARE-	16,33,000	16,29,000	16,39,000	16,25,096
TOTAL, LOCAL. -	49,21,000	48,86,000	48,54,000	48,32,488
Total, Provincial Rates, Rupees -	65,91,000	65,52,000	65,30,000	64,94,803

REVENUE AND RECEIPTS—*continued.*

VIII.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
LICENSE TAX—IMPERIAL SHARE - - -	6,00,000	6,00,000	5,92,000	5,97,431
PROVINCIAL.				
LICENSE TAX - - - -	6,00,000	6,00,000	5,92,000	5,97,432
Total, Assessed Taxes, Rupees -	12,00,000	12,00,000	11,84,000	11,94,863

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY :—				
a. Timber - - - -	5,06,482	8,12,493	6,09,202	8,30,714
b. Firewood and Charcoal - - -	85,076	80,819	1,05,942	67,982
c. Bamboos - - - -	4,100	3,988	4,880	4,003
e. Grass and other Minor Produce - -	760	1,722	1,475	1,433
	5,96,418	8,99,022	7,21,499	9,04,132
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS :—				
a. Timber - - - -	4,54,180	4,05,529	3,18,846	3,48,518
b. Firewood and Charcoal - - -	46,620	41,880	36,240	58,900
c. Bamboos - - - -	84,530	77,295	74,555	88,942
d. Grazing and Fodder Grass - -	76,320	75,970	81,480	79,546
e. Other Minor Produce - - -	85,050	80,650	70,735	85,537
	7,46,700	6,81,324	5,81,856	6,61,443
III.—CONFISCATED, DRIFT AND WAIF WOOD -	11,905	10,387	8,115	7,669
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - - -	7,000	7,000	7,150	11,880
V.—MISCELLANEOUS :—				
a. Fines and Forfeitures - - -	2,498	2,525	2,020	3,009
b. Refunds - - - -	220	593	220	8,031
c. Other Sources - - -	10,239	13,149	9,140	15,219
	12,977	16,267	11,380	26,259
Total, Forest, Rupees -	13,75,000	16,14,000	13,30,000	16,11,383
IMPERIAL -	6,87,000	8,07,000	6,65,000	8,05,692
PROVINCIAL -	6,88,000	8,07,000	6,65,000	8,05,691

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENT - -	2,34,000	2,34,000	2,36,000	2,36,710
FEES FOR COPIES OF REGISTERED DOCUMENTS - -	67,000	68,000	70,000	76,915
MISCELLANEOUS - - - -	44,000	42,000	45,000	26,924
Total, Registration, Rupees -	3,45,000	3,44,000	3,51,000	3,40,549
IMPERIAL -	1,72,000	1,72,000	1,75,000	1,70,274
PROVINCIAL -	1,73,000	1,72,000	1,76,000	1,70,275

REVENUE AND RECEIPTS—*continued.*

XV.—LAW AND JUSTICE.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	25,000	25,000	25,000	33,101
COURT FEES REALISED IN CASH—				
Process-servers' Fees - - -	54,000	54,000	54,000	51,871
Ameens' Fees (including Kurk ameens) - -	75,000	78,000	15,000	1,76,887
Recoveries on account of pauper suits - -	8,000	11,000	8,000	8,019
Other items including Fees for Sale of revenue paying lands - - - -	15,000	14,000	12,000	14,416
	1,52,000	1,57,000	89,000	2,51,193
GENERAL FEES, FINES AND FORFEITURES—				
Fees of Subordinate Civil Courts - -	7,000	7,000	6,500	6,700
Magisterial Fines - - -	2,74,000	2,70,000	2,80,500	2,57,891
Other Items - - - -	1,000	1,000	1,000	827
	2,82,000	2,78,000	2,88,000	2,65,418
JAILS—				
Jail Manufactures - - -	4,50,000	3,23,000	3,89,000	3,44,019
Hire of Convicts - - - -	1,00,000	7,000	3,500	275
Miscellaneous - - - -	3,000	17,000	16,500	44,467
	5,53,000	3,47,000	4,09,000	3,88,761
PLEADERSHIP EXAMINATION FEES - - -	14,000	15,000	11,000	13,931
MISCELLANEOUS FEES AND FINES—				
Judicial, Record-room Receipts - - -	10,000	10,000	20,000	17,656
Criminal Court, Record-room Receipts - -	1 000	8,000	...	...
	11,000	18,000	20,000	17,656
MISCELLANEOUS - - - -	7,000	10,000	8,000	4,428
Total, Law and Justice, Rupees -	10,44,000	8,50,000	8,50,000	9,74,488

XVI.—POLICE.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO RAILWAYS - - -	47,000	55,000	65,600	65,844
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS—				
Contributions for Clothing - - -	58,800	62,000	69,900	69,372
Other Receipts - - - -	3,000	9,600	37,100	39,243
	61,800	71,600	1,07,000	1,08,615
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, AND PERSONS— - - -	27,000	26,000	21,600	23,134
CASH RECEIPTS UNDER THE ARMS ACT - -	500	700	500	454
FEES, FINES, AND FORFEITURES—				
Cattle Trespass Fines—				
Fines on Stray Cattle (Pound) - -	1,00,000	1,08,000	90,000	1,04,880
Sale of unclaimed or Stray Cattle (Pound) -	66,000	64,000	64,000	66,548
Stage Carriage Licenses - - -	4,000	3,600	3,500	3,322
Other fees, fines, &c., including infanticide Receipts	22,600	23,000	23,700	25,649
	1,92,600	1,98,600	1,81,200	2,00,399
SUPERANNUATION RECEIPTS - - -	8,200	8,000	11,200	9,018
MISCELLANEOUS—				
Rewards to Police received - } (General Police) -	7,000	9,000	5,600	3,525
Miscellaneous - - } (General Police) -	400	...	600	...
Sundry Receipts (Pound) - - -	9,500	8,700	7,000	7,387
Other Miscellaneous Receipts - -	10,000	7,400	14,700	7,591
	26,900	25,100	27,900	18,503
Total, Police, Rupees -	3,64,000	3,85,000	4,15,000	4,25,967

REVENUE AND RECEIPTS—*continued.*

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
FEES, GOVERNMENT COLLEGES - - -	10,000	10,000	12,000	9,720
FEES, GOVERNMENT SCHOOLS - - -	5,000	5,000	5,500	4,745
SALE PROCEEDS OF BOOKS - - -	13,000	13,000	15,000	15,400
INCOME FROM ENDOWMENTS - - -	5 000	5,000	11,000	600
MISCELLANEOUS - - - -	2,000	2,000	1,500	1,810
	35,000			
DEDUCT—Amount reduced by Financial Department -	7,000			
TOTAL, PROVINCIAL -	28,000	35,000	45,000	32,275
LOCAL.				
SCHOOL FEES—LOCAL - - - -	62,000	55,000	60,000	61,863
CONTRIBUTIONS—LOCAL—				
Subscriptions from private persons (School and Local Rate) - - - -	6,000	6,000	6,000	5,440
Contributions from Local Funds, Municipal (School and Local Rate) - - - -	15,000	15,000	11,000	8,916
	21,000	21,000	17,000	14,356
SALE PROCEEDS OF BOOKS—LOCAL - -	9,000	7,000	9,000	9,773
MISCELLANEOUS—LOCAL - - -	3,000	2,000	2,000	3,139
TOTAL, LOCAL -	95,000	85,000	88,000	89,131
Total, Education, Rupees -	1,23,000	1,20,000	1,33,000	1,21,406

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
HOSPITAL RECEIPTS - - - -	100	100	100	...
CONTRIBUTIONS - - - -	1,460	1,460	1,500	...
MISCELLANEOUS - - - -	1,440	1,440	1,400	4,652
TOTAL, PROVINCIAL -	3,000	3,000	3,000	4,652
LOCAL.				
HOSPITAL RECEIPTS - - -	500	500	500	734
LUNATIC ASYLUM RECEIPTS* - - -	4,000	4,000	3,400	3,783
MEDICINES SOLD BY CIVIL SURGEONS - -	1,000	1,000	500	808
INCOME FROM ENDOWMENTS - - -	3,000	2,000	3,687	...
CONTRIBUTIONS - - - -	1,31,500	1,34,500	1,19,519	1,20,546
MISCELLANEOUS - - - -	3,000	5,000	3,394	12,094
TOTAL, LOCAL -	1,43,000	1,47,000	1,31,000	1,37,965
Total, Medical, Rupees -	1,46,000	1,50,000	1,34,000	1,42,617

* In future Accounts and Estimates these receipts should be treated as Provincial.

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—PROVINCIAL—				
Horticultural Garden Receipts (Margin) -	10,000	10,000	10,000	12,323
Botanical Garden Receipts - - -	8,000	9,000	6,000	9,513
Memorial Garden Receipts - - -	500	500	500	669
Other Receipts - - - -	5,500	6,500	500	201
	24,000	26,000	17,000	22,706
Carried over ...	24,000	26,000	17,000	22,706

REVENUE AND RECEIPTS—*continued.*

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	24,000	26,000	17,000	22,706
GOVERNMENT BULL AND STALLION RECEIPTS—PROVINCIAL	200	200	500	708
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES—PROVINCIAL—				
Model Farm Receipts - - -	4,000	4,000	4,000	2,798
Workshop and Well Experiment Receipts -	5,000	5,000	5,000	6,114
Tobacco Farm Receipts - - -	6,500	10,500	6,500	9,750
North Indian Manufactures - - -	5,000	2,000	5,000	1,278
Tea Shop receipts - - - -	3,500	500	...	...
	24,000	22,000	20,500	19,940
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS —PROVINCIAL - - - -	36,000	42,000	34,000	40,436
EMIGRATION FEES - - - -	13,500	13,500	12,000	11,896
MISCELLANEOUS - - - -	4,300	6,300	7,000	18,479
TOTAL, PROVINCIAL -	1,02,000	1,10,000	91,000	1,14,165
LOCAL				
MISCELLANEOUS - - - -	5,000	5,000	...	338
Total, Scientific and other Minor Departments, Rupees - - - -	1,07,000	1,15,000	91,000	1,14,503

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES - - - -	10,000	10,000	11,000	11,284
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS—				
On Advances to Cultivators - - -	20,000	20,000	25,000	11,539
On Temporary Loans - - -	} 90,000	1,15,000	1,06,000	{ 33,322
Loans to Encumbered Estates - -				71,668
On Loans to Native States - - -	9,000	14,000	14,000	31,598
On Land Improvement - - -	25,000	25,000	20,000	21,208
On other Items - - - -	...	...	...	243
	1,44,000	1,74,000	1,65,000	1,69,578
MISCELLANEOUS - - - -	1,000	1,000	1,000	187
TOTAL, IMPERIAL -	1,55,000	1,85,000	1,77,000	1,81,049
PROVINCIAL.				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL—				
Nazul - - - - -	200	700	10,500	9,961
Medical School—Agra - - -	300	300	300	287
Colleges and Schools - - -	5,500	6,000	6,000	7,200
Hospitals and Dispensaries - - -	...	...	200	...
TOTAL, PROVINCIAL -	6,000	7,000	17,000	17,448
LOCAL.				
INTEREST ON GOVERNMENT SECURITIES—LOCAL				
Schools - - - - -	8,000	7,000	8,000	4,286
Dispensaries - - - -	22,000	23,000	22,000	21,008
TOTAL, LOCAL -	30,000	30,000	30,000	25,294
Total, Interest, Rupees -	1,91,000	2,22,000	2,24,000	2,23,791

REVENUE AND RECEIPTS—*continued.*

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS	2,800	2,800	...	1,928
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	20,000	22,000	22,600	20,249
MISCELLANEOUS	200	200	400	672
Total, Receipts in aid of Superannuation, &c., Allowances, Rupees	23,000	25,000	23,000	22,849

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS	1,000	1,000	...	2,199
PROVINCIAL.				
STATIONERY RECEIPTS	2,000	2,000	2,000	2,188
SALES OF GAZETTES AND OTHER PUBLICATIONS	46,000	46,000	46,000	44,515
OTHER PRESS RECEIPTS—				
Jail Press Receipts	10,000	10,000	10,000	12,942
Other Receipts	20,000	12,000	35,000	9,606
	30,000	22,000	45,000	22,548
TOTAL, PROVINCIAL	78,000	70,000	93,000	69,251
Total, Stationery and Printing, Rupees	79,000	71,000	93,000	71,450

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PREMIUM ON BILLS	4,000	4,000	4,000	4,322
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING	2,000	1,000	2,000	2,025
EXTRAORDINARY ITEMS	...	15,000	...	...
TOTAL, IMPERIAL	6,000	20,000	6,000	6,347
PROVINCIAL.				
UNCLAIMED DEPOSITS—PROVINCIAL	55,000	65,000	50,000	43,606
TREASURE TROVE	500	500	500	7,558
SALE OF OLD STORES AND MATERIALS—PROVINCIAL	4,000	5,000	4,000	4,755
SALES OF LAND AND HOUSES, &c.—PROVINCIAL (Nazul)	10,000	20,000	8,000	17,636
CONTRIBUTIONS (FROM THE MAHARAJA OF BENARES, N.-W. P.)	22,500	22,500	22,500	22,500
RENTS—PROVINCIAL—				
Rent of Lands and Houses (Nazul)	1,00,000	1,10,000	98,000	1,17,472
Rent of Parnos and Encamping Grounds (Ferry)	10,000	26,000	10,000	25,349
Rent of Travellers' Rest Houses (Ferry)	20,000		22,000	
	1,30,000	1,36,000	1,30,000	1,42,821
MISCELLANEOUS FEES, FINES AND FORFEITURES—PROVINCIAL—				
Marriage and Burial Fees	500	500	500	458
Fees for Registering Copyrights	100	150	100	..
Other items	400	150	400	130
	1,000	800	1,000	588
MARINE INSURANCE RECOVERIES ON P. W. STORES	1,000	1,000	...	...
Carried over	6,000	20,000	6,000	6,347
	2,24,000	2,50,800	2,16,000	2,39,464

REVENUE AND RECEIPTS—*continued.*

XXIV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward	6,000	20,000	6,000	6,347
	2,24,000	2,50,800	2,16,000	2,39,464
PROVINCIAL—continued.				
MISCELLANEOUS—PROVINCIAL—				
Cash recoveries of Service Payments in previous years	2,000	2,000	2,000	3,943
Recoveries on account of Law charges other than those in pauper suits - - -	2,000	1,000	3,000	1
Sundry Receipts (Nuzul) - - -	15,600	15,000	15,000	2,26,679
Ditto (Ferry) - - -	10,000	12,000	10,000	10,977
Other items - - - -	9,400	8,200	12,000	7,687
	39,000	38,200	42,000	2,49,287
TOTAL, PROVINCIAL -	2,63,000	2,89,000	2,58,000	4,88,751
LOCAL.				
RENTS—LOCAL - - - -	5,000	5,000	5,000	5,049
MISCELLANEOUS—LOCAL—				
Sundry Receipts (Local Rate) - -	1,000	1,000	2,000	1,229
Ditto (District Post) - -	...	...	...	18
Ditto (Village Chowkidari) - -	...	...	...	60
	1,000	1,000	2,000	1,307
TOTAL, LOCAL -	6,000	6,000	7,000	6,356
Total, Miscellaneous, Rupees -	2,75,000	3,15,000	2,71,000	5,01,454

XXVII.—IRRIGATION AND NAVIGATION.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
DIRECT RECEIPTS.	Rs.	Rs.	Rs.	Rs.
Owners' Rate on Irrigated Villages - -	3,44,000	6,75,000	3,27,000	3,15,864
Total, Irrigation, &c., Rupees -	3,44,000	6,75,000	3,27,000	3,15,864

XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE - - - -	8,72,000	8,72,000	8,72,000	8,72,376
Total, Portion of Land Revenue, &c., Rupees -	8,72,000	8,72,000	8,72,000	8,72,376

XXXI.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—	6,000	14,000	5,000	6,921
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Tolls on steamers—(Ganges River Toll) - -	...	16,000	19,000	16,747
Total, Irrigation & Navigation, Rupees -	6,000	30,000	24,000	23,668

REVENUE AND RECEIPTS—*continued.*

XXXIII.—CIVIL BUILDINGS, ROADS AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Tolls (Ferry) - - - -	7,20,000	7,20,000	7,50,000	7,37,016
Miscellaneous (Ferry) - - -	2,000	2 000	4,000	1,581
Miscellaneous (Nazul) - - -	17,000	15,000	17,000	14,135
Other Receipts including cemetery Receipts -	5,000	5,000	5,000	5,842
Total, Provincial -	7,44,000	7,42,000	7,76,000	7,58,574
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Arboriculture Receipts (Local Rate) - -	38,000	38,000	37,000	38,230
Miscellaneous (Local Rate) - - -	10,000	1,000	13,000	644
Miscellaneous (Tarai) - - -	5,000	5,000	5,000	18,000
Tolls on Steamers—(Ganges River Toll) -	17,000	...	...	...
Total, Local -	70,000	44,000	55,000	56,874
Total, Civil Buildings, &c., Rupees -	8,14,000	7,86,000	8,31,000	8,15,448

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1885-86.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes -	18,500	18,500	28,500	17,606
Commission on Stock Notes - - -	500	500	500	149
Total 1, Interest on Ordinary Debt, Rupees -	19,000	19,000	29,000	17,755

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on other Loans (Charitable Endowments of Native Chiefs) - - - -	8,600	8,600	8,600	8,000
Interest on District Savings Bank Deposits -	67,400	65,400	64,400	64,527
Interest on Deposits of the Oudh and Rohilkhand Railway - - - - -	5,000	5,000	5,000	...
Interest on Miscellaneous Accounts - -	...	...	...	385
Total 2, Interest on other Obligations, Rupees-	81,000	79,000	78,000	72,912

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds - - -	1,42,000	77,000	1,43,000	67,578
Provincial.				
Revenue Refunds—Provincial - - -	94,000	79,000	96,000	61,871
Local.				
Revenue Refunds—Local - - -	4,000	4,000	3,000	3,626
Total 3, Refunds & Drawbacks, Rupees -	2,40,000	1,60,000	2,42,000	1,33,075

EXPENDITURE—*continued.*

3.—REFUNDS AND DRAWBACKS—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
REVENUE REFUNDS—				
Divided Heads—Imperial share—				
Land Revenue (including Revenue Record Room) -	74,500	37,000	74,500	8,668
Stamps: Re-trial - - - -	7,500	6,000	6,500	2,076
Stamps: Spoilt Stamp paper - - -	17,500	17,500	18,500	14,434
Stamps: Court-Fee Stamps - - -	10,000	15,000	...	11,383
Stamps: Miscellaneous - - -	3,000	1,000	11,500	3,521
Excise - - - - -	3,000	2,000	2,500	3,169
Assessed Taxes - - - -	25,000	22,000	25,000	23,834
Forest - - - - -	1,000	1,000	4,000	393
Registration - - - -	500	500	500	100
	1,42,000	1,02,000	1,43,000	67,578
Lump reduction .	...	25,000	...	...
Total Revenue Refunds -	1,42,000	77,000	1,43,000	67,578
PROVINCIAL.				
REVENUE REFUNDS—PROVINCIAL—				
Provincial Heads—				
Land Revenue: Revenue Record Room Receipts -	...	...	500	...
Land Revenue: Other Land Revenue Receipts -	1,000	1,000	1,300	2
Provincial Rates - - - -	...	...	200	...
Divided Heads—Provincial share—				
Land Revenue (including Revenue Record Room) -	25,500	13,000	25,500	2,960
Stamps: Re-trial - - - -	7,500	6,000	6,500	2,077
Stamps: Spoilt Stamp paper - - -	17,500	17,500	18,500	14,434
Stamps: Court-Fee Stamps - - -	10,000	15,000	...	11,383
Stamps: Miscellaneous - - -	3,000	1,000	11,500	3,520
Excise - - - - -	3,000	2,000	2,500	3,169
Assessed Taxes - - - -	25,000	22,000	25,000	23,834
Forest - - - -	1,000	1,000	4,000	393
Registration - - - -	500	500	500	99
	93,000	78,000	94,000	61,869
Total Revenue Refunds—Provincial -	94,000	79,000	96,000	61,871

4.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PENSIONS IN LIEU OF RESUMED LANDS - -	44,000	40,000	44,000	41,021
COMPENSATIONS - - - -	36,000	36,000	36,000	35,423
Total 4, Assignments, &c., Rupees -	80,000	76,000	80,000	76,444

EXPENDITURE—*continued.*

4.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Pensions in lieu of Resumed Lands.	Rs.	Rs.	Rs.	Rs.
Not exceeding Rs. 5,000 per annum - -	46,953	40,000	46,424	41,021
DEDUCT—PROBABLE OUTSTANDINGS - -	2,953	...	2,424	...
Total Pensions in lieu of Resumed Lands, Rs.-	44,000	40,000	44,000	41,021
Compensations.				
Exceeding Rs. 5,000 per annum— Rajah Mahendera Sing - - -	24,100	24,000	24,100	24,100
Not exceeding Rs. 5,000 per annum - -	12,246	12,000	12,298	11,323
	36,346	36,000	36,398	35,423
DEDUCT—PROBABLE OUTSTANDINGS - -	346	...	398	...
Total Compensations, Rupees -	36,000	36,000	36,000	35,423

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS	2,000	1,300	2,400	851
REVENUE SURVEYS - - - -	2,36,000	2,44,000	2,26,300	2,36,490
LAND SETTLEMENT CHARGES - - -	4,51,000	4,13,700	4,85,300	3,05,686
TOTAL, IMPERIAL -	6,89,000	6,59,000	7,14,000	5,43,027
PROVINCIAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - - -	35,78,000	34,71,000	36,00,000	35,16,894
CHARGES FOR THE MANAGEMENT OF ESTATES, THE RENTAL OF WHICH BELONGS PERMANENTLY OR TEMPORARILY TO GOVERNMENT - - - -	2,55,000	2,40,000	2,51,000	2,58,129
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS -	500	300	800	291
REVENUE SURVEYS - - - -	81,000	83,400	78,100	80,751
LAND SETTLEMENT CHARGES - - -	1,54,000	1,41,300	1,65,700	1,04,379
CHARGES ON ACCOUNT OF ENCUMBERED ESTATES -	27 000	24,000	23,000	28,808
COMPENSATION PAY OF COVENANTED CIVIL SERVANTS -	13,600	10,000	13,000	10,376
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS -	35,28,000	35,86,000	34,66,000	34,60,607
RENTS, RATES AND TAXES - - -	3,900	4,000	5,400	3,516
TOTAL, PROVINCIAL -	76,41,000	75,60,000	76,03,000	74,63,751
Total 5, Land Revenue, Rupees - -	83,30,000	82,19,000	83,17,000	80,06,778

EXPENDITURE—*continued.*

5.— LAND REVENUE—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Land Settlement Charges.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	
		Salaries.				
23	27	Settlement Officers and Assistants -	1,34,008	1,10,000	1,45,500	70,938
		Deputation Allowance - -	...	...	300	...
		Less—deduction on account of Civil Service	1,34,008	1,10,000	1,45,800	70,938
		Annuity - - -	3,456	...	3,588	...
			1,30,552	1,10,000	1,42,212	70,938
		Establishment.				
258	276	Establishment - - -	49,227	50,000	58,296	38,209
1,744	1,440	Field Establishment - -	1,57,274	1,79,000	1,89,603	1,40,364
1,072	754	Temporary Establishment - -	1,18,159	1,24,000	1,31,924	1,00,003
			3,24,660	3,53,000	3,79,823	2,78,576
		Contingencies.				
		Cost of Instruments - - -	1,850	200	260	136
		Cadastral Survey Charges - - -	25,000	10,000	10,000	...
		Reproduction of Field Maps - - -	9,500	2,800	2,800	...
		Miscellaneous and Contingencies of Fixed Establishment - - - -	55,916	50,000	75,317	34,942
		Miscellaneous and Contingencies of Field Establishment - - - - -				6,657
			92,266	63,000	88,377	41,735
		Charges for Service of Processes of the Settlement Department - - - -	6,860	6,000	6,780	4,843
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers -	16,447	15,000	17,540	9,095
		Ditto ditto of Establishment	6,788	6,000	7,720	3,858
			23,235	21,000	25,260	12,953
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,390	2,000	2,550	1,020
		Cash Postage - - - -	520	...	690	...
		Lump provision for Oudh - - -	5,000	...	5,000	...
			5,85,483	5,55,000	6,50,692	4,10,065
		Lump addition -	19,517	...	308	...
		Total Land Settlement Charges, Rupees -	6,05,000	5,55,000	6,51,000	4,10,065
		IMPERIAL -	4,51,000	4,13,700	4,85,300	3,05,686
		PROVINCIAL -	1,54,000	1,41,300	1,65,700	1,04,379
		REVENUE SURVEYS.				
		Survey Charges (Transfered from the India Estimates-	2,84,300	3,17,300	3,04,400	2,95,631
		Cost of Cadastral Maps. Do. Do. -	30,000	10,100		21,610
			3,14,300	3,27,400	3,04,400	3,17,241
		Lump addition -	2,700	...	...	...
			3,17,000	3,27,400	3,04,400	3,17,241
		IMPERIAL -	2,36,000	2,44,000	2,26,300	2,36,490
		PROVINCIAL -	81,000	83,400	78,100	80,751
		PROVINCIAL.				
Numbers. 1884-85.	Numbers. 1885-86.	Collectors' and Deputy Commissioners', &c., Establishments—Provincial.				
		Salaries.				
30	30	Collectors and Magistrates, 1st Grade, at Rs. 2,250 each per mensem - Collectors and Magistrates, 2nd Grade, at Rs. 1,833-5-4 each per mensem -	7,25,600	10,50,000	7,46,700	10,56,265
34	35	Joint Magistrates and Deputy Collectors— At Rs. 1,000 each per mensem - At „ 700 „ -	3,43,600	2,70,000	3,42,800	2,74,347
			10,69,200	13,20,000	10,89,500	13,30,612
20	15	Assistant Magistrates and Collectors— 1st Class, at Rs. 450 to Rs. 500 each per mensem - - - 2nd Class, at Rs. 400 per mensem -	77,600	2,38,000	1,05,800	2,46,038
15	15	Deputy Commissioners: salaries varying from Rs. 1,333 to Rs. 1,677 each per mensem - - -	2,88,000	(a)	2,83,700	(a)
24	26	Assistant ditto: salaries varying from Rs. 400 to Rs. 900 each per mensem -	2,11,200		1,97,200	
38	37	Extra Assistant Commissioners: salaries varying from Rs. 250 to Rs. 600 each per mensem (Oudh) - -	1,59,600	1,72,000	1,68,000	1,72,750
			18,05,600	17,30,000	18,44,200	17,49,400
		Carried over -	18,05,600	17,30,000	18,44,200	17,49,400

(a). Included under "Collectors and Magistrates, &c."

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Collectors, &c., Establishments—*continued.*				
		Salaries—continued.	Rs.	Rs.	Rs.	Rs.
		Brought forward -	18,05,600	17,30,000	18,44,200	17,49,400
		LESS— deduction on account of Civil Service Annuity - - -	48,400	...	55,400	...
			17,57,200	17,30,000	17,88,800	17,49 400
		Deduct— Moiety of Salaries provided under Grant 19, "Criminal Courts," page 30 - - - -	8,78,600	8,65,000	8,94,400	8,74,700
82	93	Deputy Collectors (Uncovenanted): salaries varying from Rs. 250 to Rs. 800 each per mensem - -	8,78,600	8,65,000	8,94,400	8,74,700
7	11	Extra Assistant Commissioners -	3,92,000 42,600	4,21,000	3,61,000 31,800	4,06,018
			13,13,200	12,86,000	12,87,200	12,80,718
		Establishment.				
1718	1731	Chief Office Establishments - -	6,53,880	6,44,000	6,49,980	6,47,026
6418	6385	Tahsildars and Establishments - -	11,70,461	11,20,000	12,02,179	11,47,404
		Temporary Establishment - -	32,624	40,000	30,996	41,554
		Establishment of Provincial Funds.				
		Collector's Office (Nazul) - - -	4,292	4,200	4,492	4,041
		Ditto (Patwari) - - -	11,820	5,800	11,820	5,613
			18,73,077	18,14,000	18,99,467	18,45,638
		Contingencies.				
		Deputation Allowance (Moiety) - -	3,000	3,000	3,000	...
		Purchase of Tents - - -	15,000	13,000	15,000	12,517
		Purchase of Record Racks - - -	2,500	2,500	2,500	80
		Purchase of Books - - -	250	...	250	29
		Office Rent - - - -	2,000	2,000	2,000	1,587
		Service Telegrams - - -	5,620	4,000	5,360	2,404
		Law Charges - - - -	10,000	10,000	20,000	9,524
		Petty Construction and Repairs - -	1,415	1,000	1,365	446
		Stone Quarry Charges - - -	12,000	10,000	12,000	9,599
		Office Expenses and Miscellaneous (Contract) -	1,01,000	1,00,000	1,01,000	1,00,396
		Contingencies of Collector's Office (Nazul) -	236	200	236	199
		Ditto ditto (Patwari) -	792	300	822	256
			1,53,813	1,46,000	1,63,533	1,37,037
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers -	43,000	43,000	43,000	47,802
		Ditto ditto of Establishments	18,185	17,000	17,225	17,082
			61,185	60,000	60,225	64,884
		Postage Charges.				
		Purchase of Service Postage Stamps - -	55,805	46,000	51,875	46,714
		Revenue Record Room Charges.				
		Translators - - - -	1,000	1,000	1,500	1,018
		Copyists - - - -	48,000	47,000	60,000	57,496
		Arrangers and Weeders - - -	22,000	25,000	28,000	38,038
		Contingencies - - - -	5,500	5,000	5,000	5,424
		Charges for the Service of Revenue Processes.	76,500	78,000	94,500	1,01,976
		Writers - - - -	2,290	2,200	2,290	2,190
		Process-servers - - - -	39,290	35,000	42,974	35,179
		Contingencies - - - -	1,000	2,300	...	872
			42,580	39,500	45,264	38,241
		Carried over -	35,76,160	34,69,500	36,02,064	35,15,208

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Collectors', &c., Establishments—*continued.*	Rs.	Rs.	Rs	Rs.
Brought forward -	35,76,160	34,69,500	36,02,064	35,15,208
Charges on account of Collection from defaulting Sub-proprietors - - -	2,221	1,500	1,000	1,686
	35,78,381	34,71,000	36,03,064	35,16,894
DEDUCT—Probable Savings - -	381	...	3,064	...
Total Collectors', &c., Establishments—Provincial, Rupees - - -	35,78,000	34,71,000	36,00,000	35,16,894
Charges for the management of Estates, the rental of which belongs permanently or temporarily to Government, Provincial.				
Establishment.				
Tahsil Establishments - - -	45,000	55,000	55,000	37,298
Temporary Establishments - - -				41,190
	45,000	55,000	55,000	78,488
Contingencies.				
Charges for Improvement - - -	30,000	50,000	16,000	51,929
Miscellaneous - - - -	1,80,000	1,35,000	1,80,000	1,27,712
	2,10,000	1,85,000	1,96,000	1,79,641
Total Charges for the management, &c., Rupees	2,55,000	2,40,000	2,51,000	2,58,129
Charges on account of Encumbered Estates.				
Salary of Special Judge (less deduction on account Civil Service annuity) - -	22,000	19,000	17,900	14,933
Establishment of Special Judge - -	3,500	3,500	3,276	3,691
Contingencies of Special Judge - -	1,500	1,500	1,824	10,184
Total charges on account of Encumbered Estates, Rupees - - - -	27,000	24,000	23,000	28,808
Allowances to District and Village Officers.				
Allowance to Rani of Chillari in Oudh - -	5,600	5,600	5,600	5,150
Allowance to Rajah of Benares - - -	14,856	14,900	14,856	14,856
Office of Superintendent of Benares Rajah's Family Domains - - - - -	18,000	15,000	16,600	14,083
Allowance to Raja Shambhu Narayan Singh of Ghazipur	62,000	62,000	...	
Ditto to Rajah of Bariapar - - -	1,500	1,500	1,500	2,33,506
Malikana Allowances,—*i.e.*, Allowances to Excluded Proprietors - - - -	1,81,044	1,82,000	2,43,444	
	2,83,000	2,31,000	2,82,000	2,67,595
CHARGES FOR ESTATES UNDER DIRECT MANAGEMENT.				
Tahsili Establishment - - - -	10,000	13,000	13,600	5,710
Temporary Establishment - - -	...		...	4,077
Improvements - - - -	15,000	8,000	8,600	7,615
Contingencies - - - -	5,000	40,000	5,300	3,971
	30,000	61,000	27,500	21,373
	3,13,000	3,42,000	3,09,500	2,88,968
Charges connected with Patwaris - -	32,15,000	32,44,000	31,56,500	31,71,639
Total Allowances to District and Village Officers, Rupees - - -	35,28,000	35,86,000	34,66,000	34,60,607

EXPENDITURE —*continued.*

8.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - -	18,500	18,300	17,600	16,744
CHARGES FOR THE SALE OF GENERAL STAMPS - -	51,500	51,000	50,400	50,868
CHARGES ON SALE OF COURT-FEE STAMPS -	2,000	1,700	2,000	1,392
STAMP PAPER SUPPLIED FROM CENTRAL STORES -	59,000	56,000	52,000	53,477
Total 8, Stamps, Rupees -	1,31,000	1,27,000	1,22,000	1,22,481
IMPERIAL -	66,000	64,000	61,000	61,240
PROVINCIAL -	65,000	63,000	61,000	61,241

DETAILS.

Numbers. 1884-5	Numbers. 1885-86.	Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Commissioner (Rs. 24,000, less Annuity deduction, Rs. 960) - - -	23,040	11,500	23,040	11,179
		Deduct— Moiety of Salary provided under Grant 14, "Registration," page 22 - - .	11,520		11,520	...
			11,520	11,500	11,520	11,179
		Establishment.				
27	29	Clerks and Servants - - -	5,516	5,350	5,084	4,856
		Contingencies.				
		Fixed Contingencies - - -	120	...	...	...
		Travelling Allowances - - -	400	400	400	358
		Purchase of Service Postage Stamps - -	394	320	346	180
		Service Telegram - - -	50	...	...	...
		Office expenses and Miscellaneous - -	500	730	250	171
			1,464	1,450	996	709
		Total Superintendence, Rupees -	18,500	18,300	17,600	16,744
		Charges for the Sale of General Stamps.				
		Establishment.				
50	50	Clerks and Servants - - -	9,300	9,500	9,300	9,569
		Miscellaneous.				
		Commission to Vendors - - -	23,700	35,000	22,500	30,661
		Discount on Sale of Stamps - -	11,500		12,600	4,360
		Office expenses and Miscellaneous - -	7,000	6,500	6,000	6,278
			42,200	41,500	41,100	41,299
		Total Charges for the Sale of General Stamps, Rupees -	51,500	51,000	50,400	50,868

9.—EXCISE.

Numbers. 1884-85.	Numbers. 1885-86.	Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Commissioner (Rs. 3,000, less Annuity deduction, Rs. 120) - - -	2,880	2,880	2,880	2,795
		Establishment.				
27	27	Office Establishments - -	5,084	5,000	5,084	4,856
226	191	Distillery Establishments - -	27,072	23,000	27,072	23,572
...	...	Special Detective Establishment -	...	...	...	468
32	33	District Establishments - -	7,380	8,000	7,200	7,538
18	15	Cantonment Establishments - -	1,632	1,600	1,632	1,200
			41,168	37,600	40,988	37,634
		Contingencies.				
		House-rent - - - -	360	400	360	345
		Rewards - - - -	16,000	15,000	18,000	5,130
		Discount on sale of Opium - - -	60,456	59,000	58,836	61,079
		Office Expenses and Miscellaneous - -	2,250	2,220	1,650	1,823
		Total, Collection of Rates and Cesses -	79,066	76,620	78,846	68,377
		Travelling Allowances - - -	500	500	400	419
		Purchase of Service Postage Stamps - -	400	400	400	230
			1,24,014		1,23,514	
		Lump Alteration - - -	−14		+486	
		Total Collectors', &c., Establishments -	1,24,000	1,18,000	1,24,000	1,09,455
		Total 9, Excise, Rupees -	1,24,000	1,18,000	1,24,000	1,09,455
		IMPERIAL -	62,000	59,000	62,000	54,727
		PROVINCIAL -	62,000	59,000	62,000	54,728

10.—PROVINCIAL RATES.

Provincial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF RATES AND CESSES—				
Nazul Fund—				
Establishment - - -	6,000	6,000	6,000	5,881
Contingencies - - -	1,000	1,000	1,000	622
Total Collection of Rates and Cesses -	7,000	7,000	7,000	6,503
Total 10, Provincial Rates, Rupees .	7,000	7,000	7,000	6,503

12.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF LICENSE TAX - - -	7,000	7,000	7,000	6,346
Total 12, Assessed Taxes, Rupees .	7,000	7,000	7,000	6,346
IMPERIAL -	3,000	3,000	3,000	3,173
PROVINCIAL -	4,000	4,000	3,000	3,173

EXPENDITURE—*continued.*

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
A—CONSERVANCY AND WORKS - - -	5,28,427	7,31,206	6,43,117	7,27,930
B—ESTABLISHMENTS - - - -	2,93,573	3,09,794	3,26,883	3,13,169
Total 13, Forest, Rupees -	8,22,000	10,41,000	9,70,000	10,41,099
IMPERIAL -	4,11,000	5,21,000	4,85,000	5,20,549
PROVINCIAL -	4,11,000	5,20,000	4,85,000	5,20,550

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
A—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	2,61,009	4,44,973	3,97,264	4,76,383
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	47,710	44,441	37,150	34,543
III.—CONFISCATED DRIFT AND WAIF WOOD -	2,830	1,980	900	270
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - - -	1,170	...	1,170	1,128
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT - - - -	13,111	13,211	13,051	12,925
VI.—LIVE AND DEAD-STOCK - - -	22,745	24,912	23,870	38,967
VII.—COMMUNICATIONS AND BUILDINGS - -	91,877	1,05,820	87,732	85,230
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS - - - -	81,425	86,704	71,456	68,672
IX.—MISCELLANEOUS - - -	6,550	9,165	10,524	9,812
Total A—Conservancy and Works, Rupees -	5,28,427	7,31,206	6,43,117	7,27,930
B—Establishments.				
I.—SALARIES:—				
a. Conservators - - -	45,000	46,767	49,750	50,439
b. Superior Officers - - -	1,10,040	1,27,376	1,29,800	1,29,981
c. Subordinate Forest and Depôt Establishments - - - -	59,448	55,632	57,000	50,172
d. Office Establishments - - -	24,912	24,622	24,672	24,501
e. Deputation and Special Allowances -	1,800	2,700	9,240	8,520
	2,41,200	2,57,097	2,70,462	2,63,613
II.—TRAVELLING ALLOWANCES:—				
a. Conservators - - -	4,900	4,800	5,950	5,442
b. Superior Officers - - -	21,507	22,029	23,965	21,078
c. Subordinate Forest and Depôt Establishments - - - -	5,484	5,075	3,610	3,980
d. Office Establishments - - -	4,355	4,366	4,478	4,049
	36,246	36,270	38,003	34,549
III.—CONTINGENCIES:—				
a. Stationery - - - -	833	761	876	630
b. Carriage of Tents and Records - -	3,885	4,248	3,897	3,308
c. Rents, Rates and Taxes - -	1,517	1,573	2,017	1,697
d. Pay of Police Guards - - -	1,772	1,732	1,760	1,717
e. Official Postage - - -	1,875	1,917	1,854	1,753
f. Sundries - - - -	6,245	6,196	8,014	5,902
	16,127	16,427	18,418	15,007
Total B—Establishments, Rupees -	2,93,573	3,09,794	3,26,883	3,13,169

14.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - -	25,000	28,000	28,000	23,857
DISTRICT CHARGES - - - -	1,72,000	1,72,000	1,72,000	1,75,688
Total 14, Registration, Rupees -	1,97,000	2,00,000	2,00,000	1,99,545
IMPERIAL -	99,000	1,00,000	1,00,000	99,773
PROVINCIAL -	98,000	1,00,000	1,00,000	99,772

EXPENDITURE —*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Inspector General (moiety of salary as shown under Grant 8 "Stamps" page 19)	11,520	11,500	11,520	11,179
		Establishment.				
27	27	Clerks and Servants - - -	5,398	6,000	5,398	5,554
4	...	Police Guards - - -	...	...	228	
			5,398	6,000	5,626	5,554
		Contingent Charges.				
		Service Telegrams - - -	200	150	...	153
		Travelling Allowances - - -	900	900	1,000	932
		Service Postage Stamps - - -	2,000	1,450	1,500	1,090
		Office Expenses and Miscellaneous (contract grant)	5,000	8,000	8,354	4,949
			8,100	10,500	10,854	7,124
		Lump reduction -	18	...	...	...
		Total Superintendence, Rupees -	25,000	28,000	28,000	23,857
		District Charges.				
		Salary.				
186	186	District and Sub-Registrars - -	65,280	68,000	67,620	76,324
		Establishments.				
70	79	Establishment of District Registrars -	16,896	50,500	14,988	49,367
236	238	Establishment of Sub-Registrars -	35,512		34,774	
144	148	Remuneration to Sub-Registrars -	46,580	44,900	45,240	43,803
			98,988	95,400	95,002	93,170
		Contingent Charges.				
		Travelling Allowances - - -	1,580	1,000	1,000	659
		Service Postage Stamps - - -	1,110	600	1,064	605
		Office Expenses and Miscellaneous charges of District Registrars - - -	5,500	7,000	7,314	4,930
		Fixed Contingencies of Sub-Registrars -				
		Office Expenses and Miscellaneous charges of Sub-Registrars - - -				
			8,190	8,600	9,378	6,194
		Lump reduction -	458	...	...	...
		Total District Charges, Rupees -	1,72,000	1,72,000	1,72,000	1,75,688

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.				
District Post Establishments—Local.	Rs.	Rs.	Rs.	Rs.
Establishment.				
Office Establishment (Local Rate) - -	60,800	61,800	61,200	61,308
Do. do. (District Post) - -	23,000	23,000	23,300	22,598
Do. Contingencies (Local Rate) - -	3,100	3,500	3,100	3,699
Do. do. (District Post) - -	400	400	500	455
Runners' Establishment (Local Rate) - -	94,400	93,500	93,700	92,173
Do. do. (District Post) - -	12,000	12,000	11,600	12,011
Do. do. Contingencies (Local Rate)	700	300	900	271
Do. do. do. (District Post)	300	300	400	14
Miscellaneous.				
Petty Construction and Repairs (Local Rate) -	1,000	900	1,000	764
Do. do. (District Post) -	300	300	300	319
Total 15, Post Office, Rupees -	1,96,000	1,96,000	1,96,000	1,93,612

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CIVIL OFFICE OF ACCOUNT AND AUDIT - -	2,07,000	2,09,000	2,13,000	1,99,027
CURRENCY DEPARTMENT - - -	21,000	24,000	20,000	18,166
TOTAL, IMPERIAL -	2,28,000	2,33,000	2,33,000	2,17,193
PROVINCIAL.				
SALARY OF LIEUTENANT-GOVERNOR AND CHIEF COMMISSIONER - - - -	96,000	96,000	96,000	96,000
STAFF AND HOUSEHOLD OF LIEUTENANT-GOVERNOR AND CHIEF COMMISSIONER - - -	37,800	36,000	36,500	34,019
TOUR EXPENSES - - - -	75,000	98,000	75,000	1,17,681
CIVIL SECRETARIAT - - - -	2,93,000	2,84,000	2,83,000	2,81,504
BOARD OF REVENUE - - - -	2,19,000	2,20,000	2,20,000	2,30,827
COMMISSIONERS - - - -	5,47,900	5,48,700	5,46,200	5,38,171
RENTS, RATES, AND TAXES - - -	300	300	300	150
TOTAL, PROVINCIAL -	12,69,000	12,83,000	12,57,000	12,98,352
LOCAL.				
LOCAL FUND ESTABLISHMENTS IN IMPERIAL OFFICES	26,400	20,000	23,000	16,851
DITTO IN PROVINCIAL OFFICES - - -	14,400	14,000	14,500	12,357
GENERAL ESTABLISHMENT OF LOCAL FUNDS -	51,200	50,000	50,500	47,737
TOTAL, LOCAL -	92,000	84,000	88,000	76,945
Total 18, General Administration, Rupees -	15,89,000	16,00,000	15,78,000	15,92,490

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL.	Rs.	Rs.	Rs.	Rs.
		Civil Office of Account and Audit.				
		Salaries.				
1	1	Accountant General - - -	27,000	34,000	31,500	26,819
1	1	Deputy Accountant General - -	18,000	13,900	18,000	13,681
3	2	Assistant Accountants General - -	16,680	18,900	27,000	23,264
1	1	Chief Superintendent - -	5,184	4,800	2,496	2,348
			66,864	71,600	78,996	66,112
		LESS—deduction on account of Civil Service Annuity - - -	1,080	...	1,596	...
			65,784	71,600	77,400	66,112
		Establishment.				
129	130	Superintendents and Clerks - -	1,24,236	1,21,500	1,19,886	1,18,368
34	34	Servants - - - -	2,604	2,700	2,604	2,539
2	1	Temporary Establishments - -	240	400	960	344
			1,27,080	1,24,600	1,23,450	1,21,251
		Contingencies.				
		Section-writing - - -	3,000	2,600	3,000	2,581
		Service Telegrams - - -	2,500	2,300	1,100	1,353
		Office Expenses and Miscellaneous - -	5,436	4,700	5,050	4,297
			10,936	9,600	9,150	8,231
		Travelling Expenses.				
		Travelling Allowances - - -	800	800	1,000	1,241
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,400	2,400	2,000	2,192
		Total Civil Office of Account and Audit, Rupees	2,07,000	2,09,000	2,13,000	1,99,027

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Currency Department.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
11	11	Clerks - - - -	9,970	10,000	10,500	10,325
4	4	Servants - - - -	359	350	338	317
		Extra Establishment - - -	1,000	1,150	800	765
			11,329	11,500	11,638	11,407
		Contingencies.				
		Remittance Charges - - -	7,100	10,600	6,700	5,600
		Service Telegrams - - -	25	50	10	17
		Postage - - - -	300	300	300	285
		Office Expenses and Miscellaneous - -	2,246	1,550	1,352	857
			9,671	12,500	8,362	6,759
		Total Currency Department, Rupees -	21,000	24,000	20,000	18,166
		PROVINCIAL. **Staff and Household of Lieutenant-Governor and Chief Commissioner.**				
		Salaries.				
1	1	Private Secretary - - -	16,200	15,400	15,000	14,595
1	1	Surgeon - - - -	500	...	500	...
			16,700	15,400	15,500	14,595
		Establishment.				
19	19	Clerk, Servants, and Native Doctor -	4,728	4,600	4,608	4,415
		Sumptuary Allowance of Lieutenant-Governor -	6,000	6,000	6,000	5,440
		Contingencies.				
		Purchase and Repair of Furniture - -	4,000	4,000	4,000	4,126
		Maintenance and Establishment of Govt. House, Lucknow - - - -	4,000	4,000	4,000	4,000
		Maintenance and Establishment of Government House Garden at Naini Tâl - -	480	400	480	557
		Miscellaneous - - - -	1,712	1,500	1,732	886
			10,192	9,900	10,212	9,569
		Postage Charges.				
		Purchase of Service Postage Stamps -	180	100	180	...
		Total Staff and Household, &c., Rupees -	37,800	36,000	36,500	34,019
		Civil Secretariat.				
		Salaries.				
2	1	Chief Secretary - - -	36,000	1,15,000	58,000	54,245
1	1	Secretary Judicial Department -	27,000		18,000	17,275
1	1	Secretary Financial Department -	22,000		12,000	12,535
1	3	Under-Secretaries - - -	33,600		10,200	16,469
			1,18,600	1,15,000	98,200	1,00,524
		LESS—deduction on account of Civil Service Annuity - -	4,744	...	3,928	...
			1,13,856	1,15,000	94,272	1,00,524
		Establishment.				
		Superintendents and Clerks - -	1,32,500	1,20,000	1,32,500	1,28,901
		Servants - - -	7,000	7,000	6,200	7,015
		Temporary Establishment - - -	...	1,000	600	198
			1,39,500	1,28,000	1,39,300	1,36,114
		Carried over -	2,53,356	2,43,000	2,33,572	2,36,638

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Civil Secretariat—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	2,53,356	2,43,000	2,33,572	2,36,638
		Contingencies.				
		Section-writing - - - -	...	2,000	16,000	13,717
		Service Telegrams - - -	6,000	5,000	6,000	4,488
		Office Expenses and Miscellaneous - -	15,000	15,000	11,000	9,157
		House-rent for Office at Naini Tâl - -	3,500	3,500	2,500	1,100
			24,500	25,500	35,500	28,462
		Travelling Allowances - - -	...	100	...	544
		Purchase of Service Postage Stamps - -	4,000	4,200	7,000	4,765
		Reporter on Vernacular Press and Establishment Allowance - - - -	2,640	2,600	2,640	2,640
			2,84,496	2,75,400	2,78,712	2,73,049
		Lump reduction. -	220	...	4,434	...
		TOTAL -	2,84,276	2,75,400	2,74,278	2,73,049
		Translator's Department.				
1	1	Urdu Translator - - -	6,000	6,000	6,000	6,000
		Clerks - - - -	2,664	2,540	2,662	2,455
		Servants - - - -				
		Office Expenses and Miscellaneous - -	60	60	60	...
		TOTAL -	8,724	8,600	8,722	8,455
		Total Civil Secretariat, Rupees -	2,93,000	2,84,000	2,83,000	2,81,504
		Board of Revenue.				
		Salaries.				
2	2	Members, at Rs. 3,500 each per mensem -	84,000	84,000	84,000	87,679
1	1	Secretary, at Rs. 2,000 per mensem -	24,000	24,000	24,000	28,692
1	1	Assistant Secretary, at Rs. 600 per mensem	7,200	7,200	7,200	7,200
			1,15,200	1,15,200	1,15,200	1,23,571
		Less—deduction on account of Civil Service Annuity - - -	4,320	...	4,320	...
			1,10,880	1,15,200	1,10,880	1,23,571
		Establishment.				
110	108	Superintendents, Clerks, and Servants -	75,500	75,000	77,000	74,554
		Temporary Establishment - -	300	300	300	...
		Contingencies.				
		Purchase of books - - -	1,000	1,000	1,000	996
		Section-writing (reproducing maps) - -	15,000	12,000	13,400	11,130
		Service Telegrams - - -	400	400	320	540
		Office Rent at Naini Tâl - - -	400	400	400	400
		Office Expenses and Miscellaneous - -	7,320	12,000	8,000	12,671
			24,120	25,800	23,120	25,737
		Travelling Expenses.				
		Travelling Allowances - - -	4,700	700	4,700	3,566
		Postage Charges.				
		Purchase of Service Postage Stamps - -	3,500	3,000	4,000	3,399
		Total Board of Revenue, Rupees -	2,19,000	2,20,000	2,20,000	2,30,827

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Commissioners.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
11	11	Commissioners, at Rs. 2,916 each per mensem - - - Commissioners for Non-Regulation Districts, at Rs. 2,500 each per mensem -	3,86,000	3,80,000	3,87,000	3,68,511
		LESS—deduction on account of Civil Service Annuity (on Rs. 2,56,000) - -	11,720	...	10,560	...
			3,74,280	3,80,000	3,76,440	3,68,511
		Establishment.				
109	110	Clerks - - - -	1,24,080	1,24,000	1,23,780	1,23,536
163	163	Servants - - - -	11,700	11,700	11,700	11,672
		Temporary Establishment - -	2,657	3,300	1,941	3,068
			1,38,437	1,39,000	1,37,421	1,38,276
		Contingencies.				
		Purchase of Tents - - -	5,000	3,000	5,000	3,197
		Service Telegrams - - -	1,650	1,300	1,375	864
		Office Rent - - - -	20	100	20	20
		Office Expenses and Miscellaneous (contract) -	14,275	13,200	14,275	14,628
		Purchase of Record Racks - - -	500	100	500	100
			21,445	17,700	21,170	18,809
		Travelling Expenses.				
		Travelling Allowances { Officers - -	200	200	200	184
		Travelling Allowances { Establishment -	5,100	4,000	4,430	4,320
			5,300	4,200	4,630	4,504
		Postage Charges.				
		Purchase of Service Postage Stamps - -	8,550	7,800	7,150	8,071
			5,48,012	5,48,700	5,46,811	5,38,171
		DEDUCT—Probable Savings -	112	...	611	...
		Total Commissioners, Rupees -	5,47,900	5,48,700	5,46,200	5,38,171
		LOCAL.				
		Local Fund Establishments in Imperial Offices.				
		CIVIL OFFICE OF ACCOUNT AND AUDIT (LOCAL RATE).				
		Establishment.				
26	30	Superintendents and Clerks - -	22,902	17,300	17,550	16,249
9	10	Servants - - -	684	660	612	535
		Contingencies.				
		Deputation Allowance of Establishment -	1,000	900	2,000	...
		Office Expenses and Miscellaneous - -	214	160	238	67
		Travelling Expenses.				
		Travelling Allowance of Officers - -	600	80	600	...
		Ditto of Establishment -	1,000	900	2,000	...
		Total Local Fund Establishments in Imperial Offices, Rupees - - -	26,400	20,000	23,000	16,851

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Local Fund Establishment in Provincial Offices.				
		BOARD OF REVENUE (LOCAL RATE).				
1	1	Clerk - - - -	1,200	1,200	1,200	1,200
		Contingencies - - -	3,000	2,800	3,000	2,559
			4,200	4,000	4,200	3,759
		COMMISSIONERS (LOCAL RATE).				
		Clerks and Servants - - -	10,000	9,900	10,080	8,479
		Office Expenses and Miscellaneous -	200	100	220	119
			10,200	10,000	10,300	8,598
		Total Local Fund Establishment, &c., Rupees - -	14,400	14,000	14,500	12,357
		General Establishment of Local Funds.				
		Establishment (Local Rate) - -	46,000	45,500	46,000	42,648
		Contingencies - - -	5,200	4,500	4,500	5,089
		Total General Establishment of Local Funds, Rupees -	51,200	50,000	50,500	47,737

19.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
HIGH COURT JUDGES - - - -	2,34,600	2,34,600	2,34,600	2,40,894
PROVINCIAL HIGH COURT ESTABLISHMENTS - -	1,18,200	1,16,600	1,14,700	1,12,868
LAW OFFICERS - - - -	69,000	58,500	46,400	47,411
JUDICIAL COMMISSIONER - - -	58,500	58,000	58,300	61,687
CIVIL AND SESSIONS COURTS - - -	20,90,000	20,69,000	20,41,000	20,23,198
COURTS OF SMALL CAUSES - - -	67,300	65,800	64,000	62,980
CRIMINAL COURTS - - - -	15,66,000	15,14,000	15,59,000	14,98,791
COMPENSATION PAY OF COVENANTED CIVIL SERVANTS -	13,600	10,000	12,500	10,376
JAILS - - - - -	12,72,000	11,39,000	12,57,000	10,92,545
PLEADERSHIP EXAMINATION CHARGES - -	11,600	11,000	9,500	6,978
REFUNDS - - - - -	30,200	33,500	39,000	31,561
Total 19, Law & Justice, Rupees -	55,31,000	53,10,000	54,36,000	51,89,289

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	High Court Judges.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.				
5	5	Judges - - - -	2,40,000	2,34,600	2,36,400	2,40,894
		Less—deduction on account of Civil Service Annuity (on Rupees 45,000) -	5,400		1,800	...
		Total High Court Judges, Rupees -	2,34,600	2,34,600	2,34,600	2,40,894

EXPENDITURE —*continued.*

19.—LAW AND JUSTICE —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Provincial High Court Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
3	3	Registrar, Deputy and Assistant Registrar	32,300	31,000	31,100	29,336
1	1	Clerk to Chief Justice - -	6,000	6,000	6,000	6,000
			38,300	37,000	37,100	35,336
		LESS—deduction on account of Civil Service Annuity (on Rs. 19,200) - -	768	...	768	...
			37,532	37,000	36,332	35,336
		Establishment.				
1	1	Reporter - - - -	4,800	4,800	4,800	4,800
11	11	Interpreters and Translators - -	24,720	24,700	24,720	25,125
106	108	Clerks and Servants - - -	39,204	39,000	36,912	37,701
1	1	Bailiff - - - -			2,100	2,100
			68,724	68,500	68,532	69,726
		Contingencies.				
		Purchase of Books - - -	1,000	400	400	592
		Allowance to Witnesses - - -	2,700	3,000	1,500	186
		Country Stationery - - -	400	300	400	357
		Service Telegrams - - -	200	200	200	124
		Office Expenses and Miscellaneous (contract allowance) - - - -	3,550	3,300	3,250	2,784
			7,850	7,200	5,750	4,043
		Travelling Expenses.				
		Travelling Expenses and Allowances - -	700	500	700	235
		Postage Charges.				
		Purchase of Service Postage Stamps - -	3,400	3,400	3,400	3,528
			1,18,206	1,16,600	1,14,714	1,12,868
		DEDUCT—Probable Savings -	6	...	14	...
		Total Provincial High Court Establishment, Rupees - - -	1,18,200	1,16,600	1,14,700	1,12,868
		Law Officers.				
		Salaries.				
	1	Legal Remembrancer (less annuity deduction) - - - -	23,040	17,000	...	..
26	27	Government Pleaders - -	12,180	11,000	10,080	10,088
1	1	Assistant Pleader - - -	3,600	3,000	2,400	3,000
			38,820	31,000	12,480	13,088
		Establishment.				
		Clerk and servants of Legal Remembrancer	3,024	1,500	...	...
		Do. of Government Pleaders	2,200	1,200	1,100	1,140
		Contingencies.				
		Fees to Pleaders, Barristers attending Sessions, &c.	30,000	30,000	30,000	30,060
		Law Charges in Pauper Suits - -	3,470	2,600	2,600	2,625
		Office Expenses and Miscellaneous of L. R. and Government Pleaders - - -	2,086	1,300	220	498
			35,556	33,900	32,820	33,183
		DEDUCT—⅓ Amount to be recovered from Court of Wards on account of L. R. - - -	79,600	67,600	...	...
			10,600	9,100	...	
		Total Law Officers, Rupees -	69,000	58,500	46,400	47,411
		Judicial Commissioner.				
		Salaries.				
1	1	Judicial Commissioner, Rs. 36,000 (Less Annuity deduction Rs. 1,440) -	34,560	34,600	34,560	38,436
		Establishment.				
1	1	Registrar - - - -	6,000	6,000	6,000	6,000
11	11	Clerks - - - -	14,040	14,000	14,040	13,744
16	17	Servants - - - -	1,344	1,200	1,164	1,164
			21,384	21,200	21,204	20,908
		Carried over -	55,944	55,800	55,764	59,344

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Judicial Commissioner—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	55,944	55,800	55,764	59,344
Contingencies.				
Allowances to Witnesses and Jurors - -	20	20	20	...
Purchase of Books - - -	300	200	300	291
Country Stationery - - -	46	30	20	15
Service Telegrams - - -	50	50	50	20
Office Expenses and Miscellaneous (Contract Allowances) - - - -	900	900	900	900
	1,316	1,200	1,290	1,226
Travelling Allowances - - -	240	200	246	133
Purchase of Service Stamps and Telegrams, &c., Cash Postage - - - -	1,000	800	1,000	984
	1,240	1,000	1,246	1,117
Total Judicial Commissioner, Rupees -	58,500	58,000	58,300	61,687

Numbers. 1884-85.	Numbers. 1885-86	Civil and Sessions Courts.				
		Salaries.				
23	23	Civil and Sessions Judges - -	5,64,534	5,56,000	5,69,600	5,67,783
		LESS—deduction on account of Civil Service Annuity - - -	20,027		20,810	...
			5,44,507	5,56,000	5,48,790	5,67,783
31	31	Subordinate Judges - - -	2,19,600	2,23,000	2,23,200	2,23,207
94	96	Munsifs - - - -	3,26,400	3,24,000	3,26,400	3,21,927
			10,90,507	11,03,000	10,98,390	11,12,917
		Establishment.				
514	510	Establishment of Judges - -	1,45,152	1,41,000	1,46,290	1,40,636
246	246	Ditto of Subordinate Judges -	64,428	64,000	63,996	63,516
756	764	Ditto of Munsifs - -	1,61,916	1,60,000	1,61,297	1,55,443
22	22	Ditto of Munsarims - -	51,600	51,600	51,600	51,240
283	282	Civil Court Amins and Amins' Establishments - - -	67,428	67,600	67,332	67,804
23	23	Sale Amins - - -	20,160	20,000	20,280	19,001
...	4	Temporary Establishment - -	610	...	610	...
			5,11,294	5,04,200	5,11,405	4,97,640
		Contingencies.				
		Service Telegrams - - -	346	200	331	225
		Purchase of Books - - -	1,340	1,000	1,390	1,166
		Office Rents - - - -	3,000	3,800	3,000	3,928
		Record Racks - - - -	5,000	1,000	5,000	105
		Diet Allowance to Complainants and Witnesses -	10,350	7,000	9,200	5,431
		Office Expenses and Miscellaneous - -	40,000	38,000	40,000	36,811
			60,036	51,000	58,921	47,666
		Travelling Expenses.				
		Travelling Expenses and Allowances - -	15,231	12,300	15,081	11,771
		Postage Charges.				
		Purchase of Service Postage Stamps - -	14,280	12,000	12,980	9,907
		Charges for the Service of Rent Suit Processes.				
		Kurk Amins - - - -	45,661	37,000	...	...
		Sale Moharirs - - - -	8,842	7,000	8,086	6,745
		Nazirs' Salary and Remuneration - -	31,240	30,000	30,585	29,575
		Runners or Process-servers - -	1,11,529	1,08,000	99,385	1,02,874
		Travelling Allowances for Local Enquiry -	...	...	1,125	...
		Contingencies (Belts and Badges) - -	1,930	1,400	1,780	2,184
		Service Postage Stamps - - -	125	100	115	...
			1,99,327	1,83,500	1,41,076	1,41,378
		Carried over -	18,90,675	18,66,000	18,37,853	18,21,279

19.—LAW AND JUSTICE —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Civil and Sessions Courts—*continued.* Brought forward -	18,90,675	18,66,000	18,37,853	18,21,279
Civil Court Record Room Charges.				
Copyists - - - -	40,700	38,000	37,000	37,716
Arrangers and weeders - - -	10,300	10,000	10,000	10,056
Contingencies - - - -	2,300	2,000	3,000	1,031
	53,300	50,000	50,000	48,803
Charges for the Service of Judicial Processes.				
Writers - - - -	9,172	10,000	8,668	9,513
Runners (Process-servers) - - -	1,40,284	1,37,000	1,39,124	1,36,895
Contingencies including Service Postage Stamps-	5,230	6,000	5,355	6,708
	1,54,686	1,53,000	1,53,147	1,53,116
	20,98,661			
DEDUCT—Probable Savings - - -	8,661			
Total, Civil and Sessions Courts, Rupees -	20,90,000	20,69,000	20,41,000	20,23,198
Courts of Small Causes.				
Numbers. 1884-85. / 1885-86.				
Mofussil. *Salaries.*				
4 / 4 Judges - - - -	44,480	43,500	41,200	40,745
LESS—deduction on account of Civil Service Annuity (on Rs. 14,400) - -	576		496	...
	43,904	43,500	40,704	40,745
Establishment.				
43 / 37 Clerks - - - -	13,812	13,500	14,016	13,537
93 / 87 Servants, Nazirs and Bailiffs, and Process-servers' Establishment - -	7,956	7,800	8,112	7,751
	21,768	21,300	22,128	21,288
Contingencies.				
Postage Charges - - -	100	120	95	156
Office Expenses and Miscellaneous - -	1,096	880	1,073	791
	1,196	1,000	1,168	947
	66,868			
Lump addition - - - -	432			
Total, Courts of Small Causes, Rupees -	67,300	65,800	64,000	62,980
Criminal Courts.				
Numbers. 1884-85. / 1885-86.				
Salaries.				
161 / 158 Moiety of the salaries of Collectors, Magistrates and others, as particularised under Grant 5, "Collectors' Establishments," page 17 - - -	8,78,600	8,65,000	8,94,400	8,74,700
1 / 1 City Magistrate - - -	13,200	12,000	12,000	10,496
12 / 12 Cantonment Magistrates - -	1,21,900	1,19,000	1,21,900	1,28,730
	10,13,700	9,96,000	10,28,300	10,13,926
Establishment.				
Allowance to Honorary Magistrates -	8,736	8,400	8,316	7,317
672 / 675 Clerks - - - -	2,70,792	2,68,000	2,71,044	2,67,610
331 / 333 Servants - - - -	20,736	20,700	20,664	20,758
100 / 106 Cantonment Magistrates' Establishment, &c.	16,644	16,900	17,940	15,906
Temporary Establishment - -	...	...	300	36
	3,16,908	3,14,000	3,18,264	3,11,627
Contingencies.				
Deputation Allowance (Moiety) - -	3,000	3,000	3,000	...
Diet to Witnesses and Assessors - -	60,000	47,000	60,000	45,918
Cantonment Magistrates' House Rent Allowances	2,700	2,700	2,880	2,936
Service Telegrams - - -	1,382	700	1,332	564
Petty Construction and Repairs - -	1,045	500	910	227
Office Rent - - - -	500	200	500	163
Office Expenses and Miscellaneous - -	81,682	72,900	82,025	68,562
	1,50,309	1,27,000	1,50,647	1,18,370
Carried over -	14,80,917	14,37,000	14,97,211	14,43,923

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Criminal Courts—*continued.*	Budget Estimate, 1885-86. Rs.	Revised Estimate, 1884-85. Rs.	Budget Estimate, 1884-85. Rs.	Accounts, 1883-84. Rs.
Brought forward -	14,80,917	14,37,000	14,97,211	14,43,923
Travelling Expenses.				
Travelling Expenses and Allowances - -	42,000	38,000	42,000	38,289
Postage Charges.				
Purchase of Service Postage Stamps - -	20,716	16,000	20,016	16,579
Record-Room Charges, Criminal Court .	23,200	23,000	...	...
	15,66,833	15,14,000	15,59,227	14,98,791
DEDUCT—Probable Savings -	833	...	227	...
Total Criminal Courts, Rupees -	15,66,000	15,14,000	15,59,000	14,98,791
Jails.				
INSPECTION AND GENERAL SUPERINTENDENCE.				
Salary.				
1884-85: 1 / 1885-86: 1 — Inspector General Rs. 22,000 (Less Annuity Deduction Rs. 880) - -	21,120	21,600	21,120	22,620
Establishment.				
1884-85: 15 / 1885-86: 14 — Clerks - - -	13,320	12,000	13,320	12,767
1884-85: 9 / 1885-86: 9 — Servants - - - -	576	600	576	556
Extra and Temporary Establishments -	200	200	200	212
	14,096	12,800	14,096	13,535
Contingent Charges.				
Travelling Allowance of Officers - -	3,000	2,000	3,000	1,500
Travelling and Deputation Allowances of Establishments - - - -	1,500	1,500	600	1,811
Telegraph Charges - - -	120	200	100	140
Railway Charges - - -	60	100	50	57
Service Postage Stamps - - -	1,000	1,000	700	1,188
Office Expenses and Miscellaneous - -	2,000	1,800	1,334	2,177
	7,680	6,600	5,784	6,873
	42,896			
DEDUCT—Probable Savings .	896	.		
	42,000	41,000	41,000	43,028
CENTRAL JAILS.				
Salaries.				
1884-85: 7 / 1885-86: 7 — Superintendents - . -	77,600	81,000	76,200	74,798
Establishment.				
1884-85: 20 / 1885-86: 20 — Native Doctors, Compounders and other Hospital Servants - - -	6,720	6,800	6,480	6,598
1884-85: 89 / 1885-86: 89 — Jailors, Warders, &c. - -	53,217	53,000	52,917	48,613
1884-85: 672 / 1885-86: 672 — Intramural Guards and Night-watchmen -	43,580	43,000	42,876	40,155
1884-85: 14 / 1885-86: 14 — Clerks and Servants - -	6,420	6,400	6,240	6,154
1885-86: 3 — Extra and Temporary Establishments -	192	...	...	...
	1,10,129	1,09,200	1,08,513	1,01,520
Supplies and Services.				
Rations - - - -	1,67,000	1,40,000	1,80,000	1,41,401
Clothing and Bedding - - -	24,500	18,000	26,500	19,184
Hospital Charges - - -	6,790	6,000	9,500	6,047
Hawalat Expenses - - -	...	...	500	274
Miscellaneous, including apparatus for teaching -	7,400	8,200	9,750	11,525
	2,05,690	1,72,200	2,26,250	1,78,431
Carried over - {	3,93,419	3,62,400	4,10,963	3,54,749
	42,000	41,000	41,000	43,028

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
Brought forward -	42,000	41,000	41,000	43,028
CENTRAL JAILS—*continued.*				
Brought forward -	3,93,419	3,62,400	4,10,963	3,54,749
Contingent Charges.				
Travelling Allowances - - -	500	400	270	1,631
Service Postage Stamps - - -	400	500	530	508
Miscellaneous - - - -	...	700	...	282
	900	1,600	800	2,421
Lump reduction -	4,319	...	1,263	...
	3,90,000	3,64,000	4,10,500	3,57,170
DISTRICT JAILS.				
Establishment.				
Numbers. 1884-85. / 1885-86.				
5 / 5 Allowance to Superintendents - -	3,000	2,500	3,000	2,384
45 / 45 Native Doctors and Compounders -	15,660	15,900	15,660	15,541
... / 200 Jailors, Warders, &c. - -	57,312	62,000	57,111	59,930
... / 1,174 Intramural Guards and Night-watchmen -	91,128	81,000	80,976	71,429
45 / 45 Clerks and Servants - - -	16,920	17,000	16,560	15,697
Hawalat Establishment - -	2,000	2,000	2,000	2,064
Extra and Temporary Establishments -	674	600	638	710
	1,86,694	1,81,000	1,75,945	1,67,755
Supplies and Services.				
Rations - - - -	2,20,000	1,90,000	2,50,000	1,89,306
Clothing and Bedding - - -	34,900	28,000	40,100	28,647
Hospital Charges - - -	12,742	12,600	12,567	12,529
Passage Money of Convicts - -	5,000	2,500	7,945	2,897
Hawalat Expenses - - -	48,000	40,000	47,500	40,660
Miscellaneous, including apparatus for teaching -	15,000	15,000	21,958	14,944
	3,35,642	2,88,100	3,80,070	2,88,983
Contingent Charges - - -	2,838	2,900	1,485	3,270
	5,25,174	4,72,000	5,57,500	4,60,008
Lump reduction -	174	...	38,000	...
	5,25,000	4,72,000	5,19,500	4,60,008
JAIL MANUFACTURES.				
Central Jails—				
Establishment - - - -	4,600	4,600	4,000	4,150
Raw Materials - - - -	1,40,000	1,10,000	1,20,000	89,540
Commission to Jailors - - -	9,000	6,000	7,000	6,774
Miscellaneous - - - -	19,400	19,400	18,000	15,423
	1,73,000	1,40,000	1,49,000	1,15,887
District Jails—				
Establishment - - - -	2,000	2,000	1,400	1,811
Raw Materials - - - -	1,10,000	94,000	1,10,600	94,837
Commission to Jailors - - -	8,000	8,000	7,000	4,786
Miscellaneous - - - -	17,000	16,000	16,000	14,376
	1,37,000	1,20,000	1,35,000	1,15,810
CHARGES FOR TRANSPORTATION OF CONVICTS.	3,10,000	2,60,000	2,84,000	2,31,697
Transportation of Prisoners - - -	5,000	2,000	2,000	642
Total Jails, Rupees -	12,72,000	11,39,000	12,57,000	10,92,545

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATE RAILWAY POLICE	66,000	71,000	95,000	91,320
PROVINCIAL.				
SUPERINTENDENCE	1,16,300	1,14,000	1,16,800	1,18,045
DISTRICT EXECUTIVE FORCE	35,33,000	34,27,000	34,42,000	33,57,929
MUNICIPAL POLICE	1,50,000	1,47,000	25,000	25,000
VILLAGE POLICE	15,000	20,000	12,500	15,576
SPECIAL POLICE	30,000	41,000	42,900	41,536
RAILWAY POLICE	10,000	6,000	1,100	3,416
IRRIGATION POLICE	...	...	*15,000*	...
THUGGEE AND DACOITEE	700	400	700	424
COLLECTION OF CATTLE TRESPASS FINES	65,000	55,000	55,500	48,068
MISCELLANEOUS	3,000	3,500	500	569
REFUNDS	5,000	5,100	4,000	3,387
TOTAL, PROVINCIAL	39,28,000	38,19,000	37,16,000	36,13,950
LOCAL.				
VILLAGE POLICE—LOCAL	24,05,000	23,58,000	23,62,000	23,33,719
Total 20, Police, Rupees	63,99,000	62,48,000	61,73,000	60,38,989

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		IMPERIAL. **State Railway Police.**				
		Police Force.				
1	1	Assistant Inspector General	9,935	9,600	9,935	9,672
6	4	Inspectors	8,400	9,800	12,300	11,950
9	6	Sub-Inspectors	4,320	4,900	5,400	5,246
46	38	Head Constables	6,804	7,200	7,800	7,314
376	146	Constables	14,016	15,700	31,584	28,876
8	9	European Constables or Sergeants	8,640	8,600	7,680	7,483
7	...	Chaukidars	...	300	336	695
			52,115	56,100	75,035	71,236
		Establishment.				
		Clerks and Servants	3,168	4,000	4,128	4,123
		Supplies and Services.				
		Clothing	1,868	2,000	...	7,672
		Contingent Charges.				
		House-rent	4,200	3,400	4,200	3,746
		Travelling Allowance	2,700	2,700	2,700	2,969
		Rewards				380
		Service Postage Stamps	2,032	2,800	8,500	111
		Contingencies				1,083
			8,932	8,900	15,400	8,289
			66,083	...	94,563	...
		Lump alteration	−83	...	+437	...
		Total State Railway Police, Rupees	66,000	71,000	95,000	91,320
		PROVINCIAL. **Superintendence.**				
		Salaries.				
1	1	Inspector General Rs. 30,000 (less Annuity Deduction Rs. 1,200)	28,800	28,800	28,800	30,089
2	2	Deputy Inspectors General	34,800	31,000	34,800	31,049
1	1	Personal Assistant to the Inspector General	7,200	7,200	7,200	7,200
			70,800	67,000	70,800	68,338
		Establishment.				
32	32	Clerks	28,800	28,800	28,800	29,436
15	17	Foot Constables	1,218	1,200	1,110	987
9	9	Menial Servants	612	600	612	611
			30,630	30,600	30,522	31,034
		Carried over	1,01,430	97,600	1,01,322	99,372

EXPENDITURE —*continued.*

20.—POLICE —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.				
		Superintendence—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,01,430	97,600	1,01,322	99,372
		Contingent Charges.				
		Travelling Allowance of Officers - -	4,200	7,000	4,200	7,108
		Travelling Allowance of Establishment -	1,800		2,000	1,597
		Service Telegrams - - -	500	600	400	472
		Service Postage Stamps - - -	2,400	2,300	2,500	1,968
		Office Expenses and Allowances (contract) -	6,000	6,000	6,000	7,128
		Office rent - - - - - - - -	450	500	400	400
			15,350	16,400	15,500	18,673
			1,16,780		1,16,822	
		Lump reduction -	480		22	
		Total Superintendence, Rupees -	1,16,300	1,14,000	1,16,800	1,18,045
		District Executive Force.				
		Salaries.				
45	45	District Superintendents - -	3,58,000	3,74,000	3,57,600	3,64,493
8	8	Assistant District Superintendents -	26,000	16,000	27,600	19,631
			3,84,000	3,90,000	3,85,200	3,84,124
		Police Force.				
181	181	Inspectors - - -	2,90,000	2,93,000	2,96,400	2,91,340
674	679	Sub-Inspectors - - -	3,81,800	3,88,000	3,95,400	3,79,652
638	630	Mounted Constables - -	1,71,000	1,73,000	1,73,500	1,71,623
3,279	3,299	Head Constables - - -	5,40,400	5,43,000	5,43,900	5,36,601
16,800	16,912	Foot Constables - - -	11,90,900	11,51,000	11,60,800	11,36,539
7	7	European Sergeants - -	6,400	6,400	6,500	6,157
			25,80,500	25,54,400	25,76,500	25,21,912
		Establishment.				
19	19	Native Doctors - - -	6,000	6,000	6,300	6,222
43	42	Compounders and Leechmen - -	4,500	4,800	4,500	4,810
245	245	Magistrates' Guards - -	14,000	14,000	14,000	13,848
144	176	Distillery Guards - - -	14,000	11,000	11,500	4,790
73	73	Superintendents' Orderly Peons -	4,400	4,400	4,400	4,180
64	66	Hospital Orderly Peons - -	4,000	3,900	3,840	3,824
...	...	Temporary Guards - -	4,000	5,000	4,200	4,095
10	11	Sweepers for Police line - -	400	500	360	423
58	57	Bhistees, Cooks and Sweepers -	3,200	2,800	3,200	2,401
			54,500	52,400	52,300	44,593
		Supplies and Services.				
		Clothing of Provincial Constabulary Police -	2,61,700	2,02,000	1,80,500	1,83,689
		Clothing of Municipal, Cantonment and Town Constabulary Police and Chaukidars -	40,000	40,000	41,900	39,532
		Arms and Accoutrements - - -	16,000	13,000	13,000	13,565
		Repairs of Arms - - -	11,500	11,500	11,200	11,114
		Railway Fare and Carriage of Police Escorts -	25,500	25,000	25,200	25,496
		Secret Service Money - - -	500	300	500	224
		Lodgings - - - -	2,200	2,000	2,300	2,157
		Miscellaneous, including cost of Medicines -	5,200	4,800	5,900	5,085
			3,62,600	2,98,600	2,80,500	2,80,862
		Contingent Charges.				
		Travelling Allowance of Officers - -	33,500	30,000	30,100	31,226
		Travelling Allowance of Establishment -	17,600	16,000	17,200	16,653
		Purchase and Repairs of Tents - -	4,500	...	9,000	...
		Rewards for Meritorious Services - -	4,000	2,500	4,400	2,161
		Rewards for apprehension of proclaimed offenders	2,500	1,500	2,300	1,030
		Service Postage Stamps - - -	24,000	23,000	23,200	22,794
		Cash Postage Charges - - -				
		Office Expenses and Miscellaneous (contract grant)	35,000	30,000	37,400	31,007
		Service Telegrams - - -	3,000	3,400	...	2,833
			1,24,100	1,06,400	1,23,600	1,07,704
		Carried over -	35,05,700	34,01,800	34,18,100	33,39,195

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
District Executive Force—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	35,05,700	34,01,800	34,18,100	33,39,195
GENERAL POLICE.				
Extra Guards - - - -	20,000	17,000	17,700	25,067
Cost of Clothing - - -				114
Rewards to Constables - - -	7,000	8,000	5,500	3,442
Miscellaneous - - - -	600	200	700	111
	27,600	25,200	23,900	18,734
Lump reduction -	300	...	..	...
Total District Executive Force, Rupees -	35,33,000	34,27,000	34,42,000	33,57,929
Village Police.				
Road Chaukidars (Oudh) - - -	...	600	...	...
Rewards to Chaukidars - - -	12,640	12,000	12,500	14,354
Petty Construction and Repairs - - -		...	...	1,222
Belts and Badges for Chaukidars - - -	2,360	7,400	...	...
Total Village Police, Rupees -	15,000	20,000	12,500	15,576
Special Police.				
KUMAON AND TERAI CIVIL POLICE.				
Police Force.				
1884-85. 1885-86. Darogahs and Thanadars - -	1,080	1,080	1,080	2,140
3 3				
5 ... Sub-Inspectors - - -	...	2,000	2,040	...
5 5 Mohurrirs - - -	900	200	900	1,725
6 6 Jamadars - - -	720	720	720	2,602
18 ... Head Constables - - -	...	2,700	2,964	...
4 5 Daffadars - - -	456	360	360	390
7 7 Duffadars and Sowars, or Mounted Police -	1,548	1,500	1,548	1,677
106 ... Constables - - -	...	6,700	6,888	...
70 78 Burkundazes - - -	4,680	5,000	4,200	10,785
Naini Tâl Prisoners' Escorts - -	527	520	527	286
	9,911	20,780	21,227	19,605
Establishment.				
1 1 Sweeper - - - -	60	60	60	65
14 14 Messengers - - -	840	560	840	477
	900	620	900	542
Supplies and Services.				
Clothing for Terai Police - - -	600	1,000	1,150	1,102
Contingent Charges - - -	700	600	857	793
	12,111	23,000	24,134	22,042
INFANTICIDE CHARGES - - -	18,000	18,000	18,900	19,494
	30,111	41,000	43,034	41,536
DEDUCT—Probable Savings -	111	..	134	...
Total Special Police, Rupees -	30,000	41,000	42,900	41,536
Thagi and Dakaiti.				
Establishment.				
1884-85. 1885-86. Approvers - - -	582	370	582	392
Contingent Charges.				
Clothing - - - -	52	30	118	26
Contingencies - - - -	...	...		6
	634			
Add for rounding -	66			
Total Thagi and Dakaiti, Rupees -	700	400	700	424
Collection of Cattle Trespass Fines—(Pound.)				
Pound-keepers or Mohurirs - - -	32,000	29,000	29,000	28,512
Herdsmen - - - -	7,600	5,000	5,000	4,114
Feed of Unclaimed Cattle - - -	20,600	17,000	17,500	12,843
Stationery and Contingencies - - -	4,800	4,000	4,000	2,599
Total Collection of Cattle Trespass Fines Rupees	65,000	55,000	55,500	48,068

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

Village Police—Local.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Chaukidars—(Local Rate) - - -	21,48,000	21,50,000	21,52,300	21,50,678
Rewards to Chaukidars—(Local Rate) - -	6,000	6,000	6,100	9,332
Miscellaneous—(Local Rate) - - -	700	300	700	160
Petty Construction and Repairs—(Local Rate) -	5,300	3,700	4,900	4,083
Rural Police (Village Chaukidari) - -	2,45,000	1,96,000	1,98,000	1,64,500
Miscellaneous (Ditto) - - -	...	2,000	...	4,966
Total Village Police—Local, Rupees -	24,05,000	23,58,000	23,62,000	23,33,719

22.—EDUCATION.

Provincial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Direction - - - - -	38,500	37,500	36,800	41,738
Government Colleges, General - -	1,13,000	1,05,300	1,27,700	1,12,052
Government Schools - - - -	17,200	17,400	17,100	16,443
Technical Schools - - - -	...	...	16,400	7,097
Scholarships - - - -	27,000	21,000	20,000	16,706
Prizes - - - - -	4,900	4,900	4,900	2,696
Grants for the Encouragement of Literature -	7,000	6,000	7,000	5,705
Government Book Depôt - - -	13,300	10,400	14,500	9,115
Grants-in-aid - - - -	1,49,000	1,26,000	1,50,300	1,36,076
Miscellaneous - - - -	8,500	4,500	4,500	4,917
Refunds - - - - -	800	1,000	800	7
	3,79,200			
Lump reduction -	31,200			
Total, Provincial - -	3,48,000	3,34,000	4,00,000	3,52,552
Local.				
Inspection—Local - - - -	2,60,000	2,32,500	2,47,600	2,18,176
Girls' Schools—Local - - -	15,900	14,500	15,500	13,283
Normal Schools—Local - - -	51,000	44,500	40,300	41,522
Local Schools - - - -	9,31,800	8,85,900	8,88,500	8,75,615
Scholarships—Local - - - -	34,000	31,000	33,000	32,885
Prizes—Local - - - -	8,300	5,000	5,000	10,100
Grants-in-aid—Local - - -	1,65,000	1,35,800	1,39,500	1,17,458
Miscellaneous - - - -	18,000	16,800	17,600	...
Refunds - - - - -	...	...	...	49
	14,84,000			
Lump addition -	16,000			
Total, Local - -	15,00,000	13,66,000	13,87,000	13,09,088
Total 22, Education, Rupees -	18,48,000	17,00,000	17,87,000	16,61,640

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Direction.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Director of Public Instruction - -	24,000	24,000	24,000	29,653
		Establishment.				
7	8	Clerks - - - -	7,416	7,000	6,840	6,890
4	3	Munshis, Pandits and Translators -	2,472	2,500	2,580	2,350
5	6	Servants - - - -	420	350	336	334
			10,308	9,850	9,756	9,574
		Contingent Charges.				
		Travelling Allowance of Officers - - -	1,000	800	840	751
		Travelling and Deputation Allowance of Establishment -	700	450	500	425
		Service Postage Stamps - - -	500	500	500	568
		Office Expenses and Miscellaneous - -	1,224	1,200	1,204	767
		Office rent - - - - -	720	700	...	...
			4,144	3,650	3,044	2,511
		Lump addition -	48	...	...	...
		Total Direction, Rupees -	38,500	37,500	36,800	41,738

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Government Colleges, General.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
3	2	Principals - - -	24,000	24,000	36,000	28,520
7	7	Professors - - -	58,500	55,000	58 500	57,423
16	16	Assistant Professors - -	18,996	11,000	17,796	10,533
			1,01,496	90,000	1,12,296	96,476
		Establishment.				
...	1	English Teacher - - -	600	...	...	...
2	2	Moulvis and Pandits - -	2,040	2,040	2,040	1,909
3	3	Writers - - - -	1,080	1,080	1,080	1,080
2	3	Librarians - - -	2,160	2,160	2,160	1,560
29	29	Menial Servants - - -	1,584	1,600	1,584	1,318
			7,464	6,880	6,864	5,867
		Contingent Charges.				
		House-rent - - - -	3,000	3,000	3,000	3,000
		Library Allowance - - -	1,000	1,000	1,000	1,024
		Boarding-house Allowance - - -	1,500	1,420	1,500	1,422
		Contingencies - - - -	3,858	3,000	3,058	4,263
			9,358	8,420	8,558	9,709
			1,18,318	1,05,300	1,27,718	1,12,052
		Deduct for rounding -	5,318	...	18	...
		Total Government Colleges, General, Rupees -	1,13,000	1,05,300	1,27,700	1,12,052

Numbers. 1884-85.	Numbers. 1885-86.	Government Schools.				
		HIGH.				
		Salaries and Establishment.				
1	1	Head Master - - -	4,800	4,800	4,800	4,729
9	9	English Teachers - - -	5,496	5,496	5,496	5,450
5	5	Persian Teachers - - -	1,740	1,740	1,620	480
		Hindee Teachers - - -				300
		Sanskrit Teachers - - -				356
		Arabic Teachers - - -				489
1	1	Writing Master - - -	240	240	240	235
7	7	Servants - - - -	360	360	360	358
			12,636	12,636	12,516	12,397
		Boarding House Allowance - -	2,766	2,664	2,766	1,892
		Half-fee Income Charges - - -				...
		House-rent - - - -				...
		Petty Construction and Repairs - -				...
		Contingencies and Miscellaneous - -				414
			2,766	2,664	2,766	2,306
			15,402	15,300	15,282	14,703
		Lump alteration - -	—2	...	+18	...
		TOTAL HIGH -	15,400	15,300	15,300	14,703
		MIDDLE.				
		Establishment.				
5	5	Tahsili School Teachers and Assistants -	1,380	1,353	1,380	1,380
		Servants - - - -	96	96	96	96
			1,476	1,449	1,476	1,476
		Contingent Charges.				
		Contingencies and Miscellaneous - -	24	351	24	24
		TOTAL MIDDLE -	1,500	1,800	1,500	1,500
		LOW.				
		Contingent Charges.				
		House-rent of Model Schools (Nazul) -	300	300	300	240
		TOTAL LOW -	300	300	300	240
		Total Government Schools, Rupees -	17,200	17,400	17,100	16,443

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Grants for the Encouragement of Literature.				
		Prizes for Authorships - - - -				
		Purchase of Books for Rewards - - -	1,200	500	1,200	500
		Patronage of the Native Press - - -	5,000	5,100	5,000	5,020
		Miscellaneous - - - -	800	400	800	185
		Total Grants for the Encouragement of Literature, Rupees - - - -	7,000	6,000	7,000	5,705
		Government Book Depôt.				
		Establishment.				
1	1	Curator - - - -	3,000	3,000	3,000	3,000
7	7	Clerks - - - -	3,036	3,036	3,036	3,034
7	7	Servants - - - -	504	504	504	495
			6,540	6,540	6,540	6,529
		Contingent Charges.				
		Discount on wholesale purchases - -	4,000	1,000	4,960	...
		Service Postage Stamps - - -	1,600	1,600	1,500	1,381
		Contingencies - - - -	1,160	1,260	1,500	1,205
			6,760	3,860	7,960	2,586
		Total Government Book Depôt, Rupees -	13,300	10,400	14,500	9,115
		Grants-in-aid.				
		Grants for tuition to Law Class, Muir Central College -			2,400	...
		Ditto to Colleges and Schools - - -			...	
		Ditto to Medical, Normal, Industrial, and Zenana Schools - - - -	1,46,500	1,11,000	1,24,760	1,12,237
		Ditto for School Buildings - - -	2,500	15,000	22,300	...
		Contribution to the Pratt Nomination Fund -	...	...	840	23,000
						839
		Total Grants-in-aid, Rupees -	1,49,000	1,26,000	1,50,300	1,36,076
		Miscellaneous.				
		Purchase of Books - - - -	3,000	4,500	3,000	218
		Allowance to Examiners, Examination, and other Miscellaneous Charges - - - -	5,500		1,500	4,699
		Total Miscellaneous, Rupees -	8,500	4,500	4,500	4,917
		Inspection—Local.				
		Salaries.				
8	8	Inspectors - - -	82,200	70,000	72,600	67,590
1	2	Assistant Inspectors - -	12,000	8,000	9,000	8,250
		Establishment.				
47	47	Deputy Inspectors - - -	53,400	53,000	53,400	51,153
34	37	Sub-Deputy Inspectors - -	18,720	18,000	17,280	17,312
19	19	Clerks - - - -	11,520	19,000	11,100	18,602
11	11	Munshis and Pandits - -	4,956	4,900	4,860	4,155
58	58	Mohurrirs - - -	7,452	...	7,548	...
124	125	Servants - - - -	7,510	6,500	7,450	5,273
2	2	Extra Establishments - -	240	300	240	255
		Carried over -	1,97,998	1,79,700	1,83,478	1,72,590

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Inspection—Local—*continued.*				
Brought forward -	1,97,998	1,79,700	1,83,478	1,72,590
Contingent Charges.				
House and Office-rent - - -	3,216	3,100	3,216	2,973
Travelling Allowance of Officers - -	18,200	10,000	17,000	6,685
Ditto ditto of Establishment -	28,300	26,000	28,580	22,585
Service Postage Stamps - - -	3,100	2,500	3,100	2,287
Office Expenses and Miscellaneous - -	12,624	11,200	12,264	11,056
Addition for increasing the Inspecting Staff -	5,000	...	...	...
	2,68,438	2,32,500	2,47,638	2,18,176
Lump reduction -	8,438	...	38	...
Total Inspection—Local, Rupees -	2,60,000	2,32,500	2,47,600	2,18,176
Girls' Schools—Local. (Numbers 1884-85: 140, 24; 1885-86: 142, 24)				
Teachers - - - -	12,023	11,000	11,769	10,349
Servants - - - -	1,008	1,200	996	1,609
House-rent - - -	171	200	129	487
Contingencies and Miscellaneous -	2,627	2,100	2,634	838
	15,829	14,500	15,528	13,283
Lump alteration -	+71	...	—28	...
Total Girls' Schools—Local, Rupees -	15,900	14,500	15,500	13,283
Normal Schools—Local. (Numbers 1884-85: 36, 235, 23; 1885-86: 34, 235, 32)				
Teachers (Local Rate) - -	15,120	15,000	13,560	15,002
Pupil Teachers (Local Rate) - -	24,120	23,000	20,000	19,335
Servants (Local Rate) - -	1,608	1,500	1,152	1,675
Contingencies (Local Rate) - -	5,884	5,000	5,588	5,510
Addition for Extension of Primary Education	4,500	...	...	...
	51,232			
Lump reduction -	232			
Total Normal Schools—Local, Rupees -	51,000	44,500	40,300	41,522
Local Schools.				
HIGH.				
Salaries and Establishment. (Numbers 1884-85: 36, 160, 57, 29, 21, 20, 13, 189; 1885-86: 36, 162, 58, 30, 21, 20, 14, 189)				
Head Masters - - -	78,660	1,90,000	78,360	1,84,717
English Teachers - - -	79,500		78,060	
Persian Teachers - - -	9,504		9,300	
Hindi Teachers - - -	4,440		4,320	
Sanskrit Teachers - - -	5,640		5,640	
Arabic Teachers - - -	8,340		8,280	
Writing Masters - - -	2,772		2,592	
Servants - - - -	9,408	9,000	9,147	8,968
Contingent Charges.				
Boarding House allowance - -	8,700	8,200	8,592	7,958
Half-fee Income Charges - -	26,155	19,000	21,613	15,230
Petty Construction and Repairs -	...	...	1,028	...
Contingencies and Miscellaneous -	2,857	2,700	599	3,400
Bifurcation of Studies - - -	2,500	...	...	...
	2,38,476	2,28,900	2,27,531	2,20,273
Lump reduction -	976	...	31	...
TOTAL HIGH -	2,37,500	2,28,900	2,27,500	2,20,273
MIDDLE.				
Establishments. (Numbers 1884-85: 692, 116, 50, —; 1885-86: 697, 119, 50, ...)				
Tahsili School Teachers and Assistants -	87,569	83,500	87,055	72,613
Pargana ditto ditto -	15,360	14,000	14,988	13,901
Persian Teachers - - -	7,536	6,000	6,060	5,228
Servants - - - -	2,100	2,500	2,016	2,715
Contingent Charges.				
Petty Construction and Repairs -	...	100	398	244
Contingencies and Miscellaneous -	12,637	10,900	12,352	9,592
	1,25,202	1,17,000	1,22,869	1,04,293
Lump reduction -	2,202	...	4,869	...
TOTAL MIDDLE -	1,23,000	1,17,000	1,18,000	1,04,293
Carried over -	3,60,500	3,45,900	3,45,500	3,24,566

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,60,500	3,45,900	3,45,500	3,24,566
Low.				
Establishment.				
Teachers (Local Rate) - - -	5,27,064	5,15,000	5,15,000	5,08,637
Mohurrirs (Local Rate) - - -	48	...	...	2,479
Menial Servants (Local Rate) - - -	...	...	...	3,730
Contingent Charges.				
Books and Apparatus (Local Rate) - -	6,926	5,400	4,438	15,825
House-rent (Local Rate) - - -	3,668	3,600	3,911	3,654
Contingencies (Local Rate) - - -	18,652	16,000	20,160	16,724
Addition for Extension of Primary Education -	15,000	...	...	...
	5,71,358	5,40,000	5,43,509	5,51,049
Lump reduction -	58	...	509	...
TOTAL LOW -	5,71,300	5,40,000	5,43,000	5,51,049
Total, Local Schools Rupees -	9,31,800	8,85,900	8,88,500	8,75,615
Scholarships—Local.				
In Schools (Local Rate) - - -	34,000	31,000	33,000	32,885
Total Scholarships—Local, Rupees -	34,000	31,000	33,000	32,885
Prizes—Local.				
In Schools (Local Rate) - - -	8,300	5,000	5,000	10,100
Total Prizes—Local, Rupees -	8,300	5,000	5,000	10,100
Grants-in-Aid—Local.				
Local Rate.				
Grant for tuition to Schools - - -	1,49,520	1,35,300	1,39,500	1,17,385
Ditto to Patwari Schools - -	...	...	...	73
Grant for Buildings - - - -	18,763	500	...	...
	1,68,283			
Lump reduction -	3,283			
Total Grants-in-Aid—Local, Rupees -	1,65,000	1,35,800	1,39,500	1,17,458
Miscellaneous.				
Purchase of Books - - - -	10,615	9,300	10,005	...
Book Depôt charges - - - -	4,152	7,500	4,152	...
Other Miscellaneous charges - - -	3,233		3,443	...
Total Miscellaneous, Rupees -	18,000	16,800	17,600	...

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ECCLESIASTICAL ESTABLISHMENT - - -	2,30,000	2,30,000	2,18,000	2,18,432
CEMETERY ESTABLISHMENTS - - -	7,800	6,800	7,800	6,888
MISCELLANEOUS ECCLESIASTICAL CHARGES - -	4,200	4,200	4,200	4,410
Total 23, Ecclesiastical, Rupees -	2,42,000	2,41,000	2,30,000	2,29,730

EXPENDITURE—*continued.*

23.—ECCLESIASTICAL—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Ecclesiastical Establishment.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Church of England.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
23	22	Chaplains - - -	1,81,200	1,82,600	1,84,800	1,76,223
		Assistant Chaplains - -				
4	4	Ministers of the Additional Clergy Society	9,600	5,000	5,160	4,264
			1,90,800	1,87,600	1,89,960	1,80,487
		Establishment.				
95	...	Church Establishments - -	7,768	6,800	6,696	6,853
		TOTAL -	1,98,568	1,94,400	1,96,656	1,87,340
		Church of Scotland.				
		Salaries.				
1	1	Chaplain - - - -	9,600	15,000	6,000	11,648
1	1	Additional Chaplain - -	1,800		1,800	...
	4	Ministers of the Additional Clergy Society	3,600		...	...
			15,000	15,000	7,800	11,648
		Establishment.				
7	7	Church Establishments - -	408	408	408	408
		TOTAL -	15,408	15,408	8,208	12,056
		Contingent Charges.				
		Ground-rent - - - -	600	In Mis.	600	...
		Visitation Allowances - - -	10,721	9,500	9,733	9,331
		Joining Allowance - - -	5,200	2,000	5,200	845
		Travelling Allowances - - -				559
		Conveyance Allowance - - -	4,340	4,000	3,960	3,582
		Miscellaneous - - - -	5,220	4,532	4,648	4,641
			26,081	20,032	24,141	18,958
		Postage Charges - - -	168	160	133	78
		TOTAL -	26,249	20,192	24,274	19,036
			2,40,225	2,30,000	2,29,138	2,18,432
		DEDUCT—Probable Savings -	10,225	...	11,138	...
		Total Ecclesiastical Establishment, Rupees -	2,30,000	2,30,000	2,18,000	2,18,432

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL ESTABLISHMENT—PROVINCIAL - -	5,29,000	5,08,000	5,00,000	5,11,711
VACCINATION - - - -	65,500	60,000	68,500	50,032
HOSPITALS AND DISPENSARIES - - -	6,000	5,000	6,000	...
SANITARY COMMISSIONER - - -	35,700	34,800	34,700	35,024
MEDICAL SCHOOL - - - -	20,500	18,000	18,500	18,285
LUNATIC ASYLUM - - - -	60,000	...	...	...
CHEMICAL EXAMINER - - - -	3,300	3,200	3,300	3,149
REFUNDS - - - - -	.	..	...	27
TOTAL, PROVINCIAL -	7,20,000	6,29,000	6,31,000	6,18,228
LOCAL.				
VACCINATION—LOCAL - - - -	65,500	60,000	64,500	59,170
HOSPITALS AND DISPENSARIES—LOCAL - -	3,98,000	3,30,500	3,80,000	3,47,637
GRANTS FOR MEDICAL PURPOSES—LOCAL - -	4,500	*4,000	3,800	3,514
LUNATIC ASYLUM (N. W. P.) - - -	...	56,000	59,000	54,401
REFUNDS - - - - -	1,000	500	700	145
TOTAL, LOCAL -	4,69,000	4,51,000	5,08,000	4,64,867
Total 24, Medical, Rupees -	11,89,000	10,80,000	11,39,000	10,83,095

* In the accounts these charges should be treated as Provincial.

EXPENDITURE —*continued.*

24.—MEDICAL —*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Medical Establishment, Provincial.	Rs.	Rs.	Rs.	Rs.
1	1	Surgeon General - - -	27,000	27,000	27,000	27,000
46	—	Civil Surgeons - - -	4,19,700	3,94,000	3,95,600	3,96,836
	14	Clerks and Servants - - -	6,912	5,700	6,912	5,497
		Travelling Allowances - - -	2,450	2,400	1,800	2,466
...	...	Service Postage Stamps - - -	1,000	950	1,100	900
...	...	Office Expenses and Miscellaneous - -	2,150	1,950	1,888	2,016
5	5	Allowance to Regimental officers for Civil Duty - - - -	6,000	6,000	6,000	5,479
2	2	Allowance for charge of Sub-Divisional Stations - - -	720	720	720	...
3	3	Assistants to Civil Surgeons - . -	7,440	7,400	6,960	6,834
1	1	Civil Apothecary - -	1,800	1,800	1,800	1,813
		Native Doctors and Servants - -	...	1,000	...	...
		Allowance for attending Jails - -	45,300	43,000	46,200	43,821
		Ditto ditto Police -	1,200	1,200	1,200	1,065
		Ditto ditto Educational Institutions -	6,600	6,000	6,600	6,779
			5,28,272	4,99,120	5,03,780	5,00,506
		Supplies.				
		Cost of Medicines for Civil Stations - -	1,420	1,400	1,370	4,151
		Medicines supplied by the Military Department -	5,000	3,000	5,000	3,413
			6,420	4,400	6,370	7,564
		Contingent Charges.				
		Travelling Allowances - - . -	2,000	2,200	2,000	2,307
		Service Postage Stamps - - -	810	800	810	509
		Miscellaneous - - . -	1,510	1,480	1,440	825
			4,320	4,480	4,250	3,641
			5,39,012	5,08,000	5,14,400	5,11,711
		DEDUCT—Probable Savings -	10,012	...	14,400	...
		Total Medical Establishment—Provincial, Rupees -	5,29,000	5,08,000	5,00,000	5,11,711
		Vaccination.				
		Salaries.				
1	1	Superintendent, General - . -	7,200	7,200	7,200	6,600
3	3	Divisional Superintendents - -	38,915	28,900	38,915	22,540
7	7	Deputy Superintendents - -	7,560	7,600	7,560	7,482
			53,675	43,700	53,675	36,622
		Establishment.				
3	3	Tube-fillers - - -	432	400	432	...
8	8	Clerks - - - -	2,076	2,100	2,076	2,081
14	14	Servants - - - -	840	900	840	830
			3,348	3,400	3,348	2,911
		Supplies.				
		Medical Stores - - - -	1,000	1,000	1,000	1,003
		Contingent Charges.				
		Fixed Contingent Allowance to Superintendents	2,556	2,500	2,556	2,492
		Travelling Allowances - - -	6,110	6,000	6,110	5,337
		Service Postage Stamps - - -	1,450	1,400	1,450	1,190
		Office Expenses and Miscellaneous - -	2,175	2,000	...	477
			12,291	11,900	10,116	9,496
			70,314	69,000	68,139	50,032
		Lump alteration -	—4,814	...	+361	...
		Total Vaccination, Rupees -	65,500	60,000	68,500	50,032

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries.				
		Establishment.				
1	1	Native Doctor - - -	300	600	300	
3	3	Compounders and Dressers - -	360		360	
6	9	Clerks and Servants - -	876	500	372	
			1,536	1,100	1,032	
		Supplies.				
		Diet of Patients and Cost of Clothing -	3,000	2,300	3,505	
		Medicines supplied by Military Department -	400	300	400	...
			3,400	2,600	3,905	
		Contingent Charges.				
		Travelling Allowance for joining Appointments, &c.	100	100	100	
		Miscellaneous - - - -	964	1,200	963	
			1,064	1,300	1,063	
		Total Hospitals and Dispensaries, Rupees -	6,000	5,000	6,000	...
		Sanitary Commissioner.				
		SUPERINTENDENCE.				
		Salary.				
1	1	Sanitary Commissioner - -	14,400	14,400	14,400	15,250
		Establishment.				
5	5	Clerks - - - -	4,080	4,100	4,080	4,010
2	2	Servants - - - -	120	120	120	120
		Police Guard - - -	150	...	150	...
			4,350	4,220	4,350	4,130
		Contingent Charges.				
		Travelling Allowance of Officers - -	2,000	2,000	2,000	1,833
		Ditto ditto of Establishment -	80	50	80	7
		Service Postage Stamps - -	130	130	130	140
		Office Expenses and Miscellaneous - -	1,340	400	359	364
			3,550	2,580	2,569	2,344
			22,300	21,200	21,319	21,724
		DISTRICT CHARGES.				
49	49	Mortuary Clerks - - -	12,780	13,000	12,780	12,727
		Contingencies - - - -	620	600	601	573
			13,400	13,600	13,381	13,300
		Total Sanitary Commissioner, Rupees -	35,700	34,800	34,700	35,024

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Medical School.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
6	6	Lecturers - - -	8,760	9,000	8,760	8,760
		Establishment.				
1	1	Arithmetic Teacher - -	120	120	120	120
1	1	Writer - - -	480	300	300	300
4	4	Servants - - - -	204	200	204	156
1	1	Librarian - - -	240	240	240	240
		Scholarships - - -	1,536	730	1,630	288
			2,580	1,590	2,494	1,104
		Contingent Charges.				
		Prizes and Rewards - - -	50	50	50	50
		Service Postage Stamps - - -	60	60	60	45
		Miscellaneous - - - -	1,000	1,000	1,207	2,513
			1,110	1,110	1,317	2,608
		New Civil Hospital Assistant Class - -	6,061	6,000	5,929	5,813
		Female Medical School - - -	2,000	300	...	...
		Lump reduction -	11	...	...	...
		Total Medical School, Rupees -	20,500	18,000	18,500	18,285
		Chemical Examiner.				
		Salary.				
1	1	Chemical Examiner - - -	2,400	2,400	2,400	2,400
		Contingent Charges.				
		Medical Stores and Chemicals - -	208	100	208	59
		Service Postage Stamps - - -	32	40	32	34
		Miscellaneous - - -	660	660	660	656
			900	800	900	749
		Total Chemical Examiner, Rupees -	3,300	3,200	3,300	3,149
		Vaccination—Local.				
		Native Superintendent - - -	12,662	12,600	12,574	12,422
		Vaccinators - - - -	50,104	45,000	49,240	44,274
		Apprentices - - - -	2,460	2,400	2,378	2,386
		Contingencies - - - -	...	...	...	88
			65,226		64,192	
		Lump addition -	274		308	
		Total Vaccination, Local, Rupees -	65,500	60,000	64,500	59,170
		Hospitals and Dispensaries—Local. (*Local Rate.*)				
		Assistant Surgeons - - - -	90,000	82,000	87,375	78,319
		Chaukidars - - - -	2,376	1,600	2,280	1,534
		Hospital Assistants and Native Doctors - -	95,130	88,000	89,480	83,751
		Compounders and Dressers - - -	33,093	31,000	31,290	27,876
		Menial Servants - - - -	27,462	} 36,000	{ 26,648	} 32,968
		Office Establishment - - - -	9,738		9,090	
		Country Medicines - - - -	17,070	16,000	17,610	17,706
		Medicines supplied by the Military Department -	23,405	23,000	23,405	39,390
		Carried over -	2,98,274	2,77,600	2,87,178	2,81,544

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Hospitals and Dispensaries—Local—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,98,274	2,77,600	2,87,178	2,81,544
Diet and Clothing of Patients - - -	34,260	23,000	34,380	22,108
Training Midwives - - - -	900	500	1,284	429
Travelling Allowance for visiting Dispensaries -	13,287	10,000	12,868	10,077
Ditto ditto for joining Appointments, &c. -	3,445	2,500	3,380	1,605
Hospital Contingencies - - -	20,185	30,400	18,536	25,223
Office Contingencies - - - -	3,170	2,000	3,212	2,234
Miscellaneous and Unforeseen Charges - -	7,734	...	8,678	...
District Sanitation. Native Doctors - - -				677
District Sanitation. Medicines - - - -	15,000	5,500	15,000	760
District Sanitation. Travelling Allowance - - -				894
District Sanitation. Contingencies - - -				296
Students of the Civil Hospital Assistant Class -	2,000	2,000	2,400	1,790
	3,98,255	3,53,500	3,86,916	3,47,637
Lump reduction - -	255	23,000	6,916	...
Total Hospitals and Dispensaries, Local, Rupees	3,98,000	3,30,500	3,80,000	3,47,637
Grants for Medical Purposes—Local. (*Local Rate.*)				
Grants in aid of the Leper Asylum at Dehradun -	1,500	1,500	1,500	1,500
Grant to Benares Native Hospital - -	1,281	1,280	1,281	1,281
Allowance to Medical Establishment at Rurki -	984	500	984	733
Grant to Female Dispensary at Allahabad - -	720	720	...	...
Total - -	4,485	4,000	3,765	3,514
Add for rounding - -	15	...	35	...
Total Grants for Medical Purposes, Local, Rupees - - -	4,500	4,000	3,800	3,514

Numbers. 1884-85.	Numbers. 1885-86.	Lunatic Asylum.	Provincial.	Provincial.	Local.	Local.
		Salaries.				
4	4	Superintendents - - -	12,000	12,000	12,000	12,166
		Establishment.				
4	4	Native Doctors - - -	2,220	2,000	2,040	1,952
3	4	Compounders and Dressers - -	276	200	216	216
4	4	Overseers and Darogahs - -	4,200	4,200	4,200	4,200
4	4	Matrons - - - -	1,872	1,900	1,872	1,872
82	82	Clerks and Servants - - -	4,506	4,500	4,482	4,321
85	89	Guards - - - -	5,832	5,600	5,592	5,559
			18,906	18,400	18,402	18,120
		Supplies.				
		Diet of Patients - - -	22,900	20,000	22,500	18,665
		Cost of Clothing - - - -	2,200	2,000	1,950	1,851
		Medicines - - - - -	285	300	260	536
			25,385	22,300	24,710	21,052
		Contingent Charges.				
		Subsistence allowance to discharged Lunatics -	180	100	180	78
		Factory charges - - - -	2,250	1,700	2,147	1,824
		Service Postage Stamps - - -	1,500	1,500	1,561	26
		Office Expenses and Miscellaneous - -				1,135
			3,930	3,300	3,888	3,063
		Deduct for rounding -	221	...	...	...
		Total Lunatic Asylum, Rupees -	60,000	56,000	59,000	54,401

EXPENDITURE—*continued.*

25.—POLITICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS - - - -	25,400	25,400	25,400	26,929
ENTERTAINMENT OF ENVOYS AND CHIEFS - -	1,000	1,000	1,000	1,116
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c. -	10,000	10,000	10,000	...
REFUGEES AND STATE PRISONERS - - -	1,05,200	1,03,000	1,05,700	1,07,991
MISCELLANEOUS - - - -	4,400	6,600	3,900	5,868
Total 25, Political, Rupees -	1,46,000	1,46,000	1,46,000	1,41,904

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Political Agents. *Salaries.*	Rs.	Rs.	Rs.	Rs.
2	2	Political Agents and Assistants -	17,400	18,000	17,400	18,898
		Establishment and contingent charges.				
16	21	Clerks and Servants - - -	4,278	4,200	3,960	4,007
		Travelling Expenses and Allowances - -	924	800	924	771
		Purchase of Service Postage Stamps - -	2,798	2,400	3,116	27
		Office Expenses and Miscellaneous - -				3,226
			8,000	7,400	8,000	8,031
		Total Political Agents - -	25,400	25,400	25,400	26,929
		Refugees and State Prisoners.				
		Charges on account of State Prisoners - -	39,520	38,000	39,500	36,679
		Charges on account of His Highness the ex-Amir of Afghanistan - - - -	65,680	65,000	66,200	71,312
		Total Refugees and State Prisoners -	1,05,200	1,03,000	1,05,700	1,07,991
		Miscellaneous.				
		Construction of Boundary Pillars - - -	2,000	4,600	1,000	4,463
		Miscellaneous Charges - - - -	2,400	2,000	2,900	1,405
		Total Miscellaneous, Rupees -	4,400	6,600	3,900	5,868

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ARCHÆOLOGICAL DEPARTMENT - - -	2,000	2,000	2,000	716
Gazetteer and Statistical Memoirs - -	...	...	...	6,614
TOTAL, IMPERIAL -	2,000	2,000	2,000	7,330
PROVINCIAL.				
PROVINCIAL MUSEUMS - - - -	17,000	10,000	4,500	3,871
MODEL FARMS—PROVINCIAL - - -	19,400	17,400	18,700	17,591
EXPERIMENTAL FACTORIES—PROVINCIAL - -	42,000	35,000	42,000	26,499
PUBLIC EXHIBITIONS AND FAIRS—PROVINCIAL - -	30,000	34,000	20,000	30,170
BOTANICAL AND OTHER PUBLIC GARDENS—PROVINCIAL -	1,05,600	1,11,000	1,01,800	1,15,581
EMIGRATION - - - -	3,500	3,000	3,500	2,698
GAZETTEER AND STATISTICAL MEMOIRS - -	1,000	1,500	...	4,601
PROVINCIAL STATISTICS - - - -	84,000	75,000	42,500	83,373
MISCELLANEOUS—PROVINCIAL - - -	3,900	5,500	4,000	3,840
REFUNDS - - - -	1,600	2,600	1,000	263
	3,08,000			
Lump reduction -	12,000			
TOTAL, PROVINCIAL -	2,96,000	2,95,000	2,38,000	2,88,487
Carried over -	2,98,000	2,97,000	2,40,000	2,95,817

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,98,000	2,97,000	2,40,000	2,95,817
Local.				
MODEL FARMS—LOCAL - - -	600	600	600	505
GOVERNMENT BULL AND STALLION CHARGES—LOCAL -	2,400	1,000	2,000	943
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL -	3,000	1,400	2,000	1,867
LOCAL STATISTICS - - - -	20,000	20,000	58,400	19,049
	26,000	23,000		
Lump addition -	14,000	10,000		
TOTAL, LOCAL -	40,000	33,000	63,000	22,364
Total 26, Scientific and other Minor Departments, Rupees - - -	3,38,000	3,30,000	3,03,000	3,18,181

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Est'mate, 1884-85.	Accounts, 1883-84.
Provincial Museums.	Rs.	Rs.	Rs.	Rs.
Museum Charges (Nazul) - - -	17,000	10,000	2,000	2,322
Ditto (Margin) - - -			2,500	1,549
Total Provincial Museums, Rupees -	17,000	10,000	4,500	3,871
Model Farms—Provincial.				
Establishment.				
Superintendent - - - -	1,800	2,200	1,800	...
Clerks and Servants - - -	468		408	2,628
Gardeners and Labourers - - -	978	960	978	934
Apprentices - - - -	1,800	1,680	1,680	1,537
	5,046	4,840	4,866	5,099
Contingent Charges.				
Manure - - - -	9,654	12,560	...	399
Purchase and Repair of Dead-stock - -			...	446
Purchase of Seed - - -			...	264
Irrigation - - - -			...	...
Rent - - - - -			...	1,540
Purchase and Feed of Cattle - -			...	807
Experimental Machinery - - -			2,500	1,141
Office Expenses and Miscellaneous - -			7,134	7,895
	9,654	12,560	9,634	12,492
Tobacco Farms.				
Farm Establishment and Contingencies -	4,700	...	4,200	...
Total Model Farms—Provincial, Rupees -	19,400	17,400	18,700	17,591

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Experimental Factories—Provincial.				
		Reh and Glass Experiments - -	20,000	11,000	25,000	5,881
		Well Experiments and Workshops - -	12,000	19,000	12,000	19,313
		North Indian Manufactures - -	5,000	1,000	5,000	1,305
		Tea shops charges - - -	5,000	4,000	...	...
		Total Experimental Factories—Provincial, Rs.	42,000	35,000	42,000	26,499
		Botanical and other Public Gardens—Provincial.				
		BOTANICAL GARDENS.				
		Salary.				
1	1	Superintendent - - -	8,400	9,000	8,400	8,400
		Establishment.				
97	81	Botanists, Gardeners, and Assistant Gardeners - - - -	8,070	12,000	9,366	13,295
29	30	Writers and others - - -	4,368		4,152	
		Overseers and Establishments - -	...	...	...	
			12,438	12,000	13,518	13,295
		Contingent Charges.				
		Travelling Allowance - - -	600	1,000	600	1,194
		Service Postage Stamps - - -	300	300	300	328
		Contingencies, including Ground and Water-rents	11,262	8,700	11,482	10,769
			12,162	10,000	12,382	12,291
			33,000	31,000	34,300	33,986
		ENDOWED GARDENS AT AGRA AND ALLAHABAD.				
		Salaries - - - -	4,500	4,500	4,500	4,375
		Establishment - - - -	1,600	500	...	...
		Contingent Charges - - -				2,409
			6,100	5,000	4,500	6,784
		MEMORIAL GARDEN AT CAWNPORE.				
		Salaries - - - -	...	5,000	5,000	960
		Establishment - - - -	1,800			1,842
		Contingent Charges - - -	3,200		...	2,215
			5,000	5,000	5,000	5,017
		NAZUL AND HORTICULTURAL GARDENS.				
		Garden Establishment (Nazul) - -	33,500	40,000	34,000	23,940
		„ Contingencies (do.) - -	7,500		7,000	18,701
		Alfred Park Charges (do.) - -	3,000	(a) 13,000	3,000	3,000
		Horticultural Gardens, Lucknow (Margin) -	14,000	14,000	14,000	13,842
			58,000	67,000	58,000	59,483
		Purchase and Establishment of Arnigarh Gardens -	3,500	3,000	...	10,311
		Total Botanical and other Public Gardens, Provincial, Rupees - - -	1,05,600	1,11,000	1,01,800	1,15,581
		Miscellaneous—Provincial.				
		Library Allowance (Margin) - - -	240	300	400	240
		Ditto (Nazul) - - -	3,600	5,200	3,600	3,600
		Total Miscellaneous, Provincial, Rupees -	3,900	5,500	4,000	3,840
		Government Bull and Stallion Charges—Local.				
		Breeding Bull and Stallion Charges (Local Rate)	2,400	1,000	2,000	943
		Total Government Bull, &c., Local, Rupees -	2,400	1,000	2,000	943

(a) Includes a special grant of Rs. 10,000 for supplying water to the Alfred Park at Allahabad.

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Provincial and Local Statistics.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs. Provincial.	Rs. Provincial.	Rs. Local.	Rs. Provincial.
		DEPARTMENT OF AGRICULTURE AND COMMERCE (*Local Rate*).				
		SUPERINTENDENCE.				
		Salaries.				
3	3	Director and Assistants - -	48,300	44,000	47,144	46,196
		Establishment.				
41	41	Clerks - - - -	24,450	25,000	22,500	19,423
6	6	Mohurirs and Munserims - -	1,200		1,200	
24	29	Servants - - - -	1,956		1,584	
		Contingencies.				
		Travelling Allowance of Officers - -	4,200	5,000	4,200	7,215
		Ditto of Establishment -	3,000	2,500	3,000	2,392
		Telegraph Charges - - -	500	500	200	189
		Service Postage Stamps - - -	3,500	2,500	3,000	2,526
		Office Expenses and Miscellaneous - -	4,894	5,500	5,572	5,432
			92,000	85,000	88,400	83,373
		DEDUCT—amount debitable to Patwari Fund transferred to Provincial from 1882-83 -	...	...	40,000	...
			92,000	85,000	48,400	83,373
		DISTRICT CHARGES.				Local.
		Establishment and Contingencies.				
		Traffic Mohurirs - - - -	12,000	10,000	10,000	18,114
		Contingencies and Miscellaneous - -				935
			12,000	10,000	10,000	19,049
			1,04,000	95,000	...	...
		DEDUCT—amount debitable to Local Boards -	20,000	20,000	..	...
		Total Provincial and Local Statistics, Rupees	84,000	75,000	58,400	1,02,422

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS - -	9,00,000	9,00,000	10,00,000	8,87,875
CHARITABLE ALLOWANCES - - -	1,00,000	1,00,000	1,00,000	1,09,839
Total, 27, Territorial, &c. -	10,00,000	10,00,000	11,00,000	9,97,714

DETAILS.

Territorial and Political Pensions.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum.				
Beer Bhadra Singh, heir of the late Rajah Balwanta Singh - - - - -	18,000	18,000	18,000	18,000
Govind Rao, son of the late Taei Bayi - -	7,200	7,200	7,200	7,200
Ganga Bayi, widow of Narayan Rao - -	8,400	8,400	8,400	8,400
Rajah Ishri Prashad Narayan Singh - -	1,00,000	1,00,000	1,00,000	1,00,000
Mahammad Syad Bakht Mirza - - -	7,791	7,791	7,791	7,790
Family of ex-Rajah of Coorg - - -	8,760	8,760	8,760	8,440
Lakhsman Pershad, son of Rajah Duniapat Singh -	7,307	7,307	7,307	7,307
Paruati Bai, widow of Trumbakrao Putwardhun, late Chief of Kagwar - - - -	6,000	6,000	6,000	6,000
Nawab Shaistah Khan - - - -	...	...	6,780	1,513
Syad Ahmed Shah, one of the lineal heirs of Mahammad Ali Shah, heir of Mahammad Syad Jan Fishan Khan	12,000	12,000	12,000	12,000
Saheb Syad Sirdar Mir Khan - - -	9,600	9,600	9,600	11,200
Darasitwa, *alias* Mirza Ruza Ali - - -	18,000	17,000	12,000	12,000
Shahzadah Shah Deo Singh - - -	10,000	10,000	10,000	10,000
Carried over -	2,13,058	2,12,058	2,13,838	2,09,850

EXPENDITURE—*continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,13,058	2,12,058	2,13,838	2,09,850
Fakr-un-nisa Begam - - - -	12,000	12,000	12,000	12,000
Izzut-un-nisa Nawab Jafur Begam - -	10,800	10,800	10,800	10,800
Mirza Ruffer-un-nisa - - - -	14,400	14,400	14,400	14,400
Mumtaz-uldahar Jehan Badshah Begam - -	...	5,806	18,000	18,000
Mirza Suleiman Kadir - - - -	12,000	12,000	12,000	12,000
Muzum-ud-dowla Mohummud Taki Khan - -	6,000	6,000	6,000	6,000
Mulka Doolhun Nawab Tazdar-Bahu - -	18,000	18,000	18,000	18,000
Mulka Dowrana Nawab Upsar Bahu - -	...	...	...	9,900
Mirza Ali Kadir, heir of Mirza Kharram Bakht -	5,250	5,250	5,250	5,250
Mirza Ally Kadir, *alias* Inayet Ali - -	9,600	9,600	9,600	9,600
Newab Sultan Begam - - - -	9,000	9,000	9,000	9,000
Saltanat Sultan Rushan Ara Ashkarri Nawab Begam - - - - -	6,000	6,000	6,000	6,000
Mahammad Raza Khan - - -	6,000	6,000	6,000	6,000
Zaib-un-nisa Begam - - - -	9,000	9,000	9,000	9,000
Golab Singh - - - -	...	...	...	4,200
Sirdar Attar Singh - - - -	7,200	7,200	7,200	5,400
Ranee Dakhuni, widow of M. R. Sher Singh -	14,400	14,400	14,400	14,400
Khurshaisara Ahmad Begam, daughter of Nawab Imtiaz-ud-dowla - - - -	5,981	5,981	5,981	5,981
Badshah Bahu Begum, daughter of late Nawab Afsar Begam - - - - -	9,000	13,800	...	..
	3,67,689	3,77,295	3,77,469	3,85,781
Pensions not exceeding Rs. 5,000 per annum -	5,29,266	5,02,705	6,31,445	3,99,211
	8,96,955	8,80,000	10,08,914	7,84,992
Commutations - - - -	16,000	20,000	20,000	1,02,883
	9,12,955		10,28,914	
DEDUCT—Probable Outstandings -	12,955		28,914	
Total Territorial and Political Pensions, Rupees - - -	9,00,000	9,00,000	10,00,000	8,87,875
Charitable Allowances.				
Exceeding Rs. 5,000 per annum—				
Khadims of Durgah of Futtehpore Secree -	10,495	10,495	10,495	9,053
Rajah Rambir Singh, son of the late Rajah Lal Singh - - - -	...	...	...	9,000
	10,495	10,495	10,495	18,053
Not exceeding Rs. 5,000 per annum - -	1,16,502	89,505	1,16,979	91,786
	1,26,997	1,00,000	1,27,474	1,09,839
DEDUCT—Probable Outstandings - -	26,997	...	27,474	...
Total Charitable Allowances, Rupees -	1,00,000	1,00,000	1,00,000	1,09,839

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
SUPERANNUATION AND RETIRED ALLOWANCES -	12,00,000	11,30,000	11,00,000	10,44,161
COMPASSIONATE ALLOWANCES - - -	1,00,000	76,000	1,00,000	68,739
GRATUITIES - - - -	30,500	40,500	30,000	22,563
COVENANTED CIVIL SERVICE PENSIONS -	11,000	11,000	10,500	10,667
REFUNDS - - - - -	500	500	500	413
TOTAL, PROVINCIAL -	13,42,000	12,58,000	12,41,000	11,46,543
LOCAL.				
SUPERANNUATION AND RETIRED ALLOWANCES -	2,000	2,000	2,000	2,335
REFUNDS - - - - -	...	..	...	440
Total 29, Superannuation, &c., Rupees -	13,44,000	12,60,000	12,43,000	11,49,318

EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*contd.*

DETAILS.

Superannuation and Retired Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.*	Amount payable in 1885-86.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Departments.							
Land Revenue - -	2,71,128	19,490	2,51,638	39,628	2,91,266		
Revenue Survey - -	26,977	5,164	21,813	8,056	29,869		
Opium - -	25,980	4,408	21,572	420	21,992		
Stamps - -	448	...	448	...	448		
Excise - -	3,612	63	3,549	247	3,796		
Salt - - } Customs - -	61,999	2,340	59,659	3,479	63,138		
Post Office - -	30,042	784	29,258	2,674	31,932		
General Administration—							
Secretariat including Chief Commissioner's Office, Oudh -	40,887	3,374	37,513	13,368	50,881		
Board of Revenue and Financial Commissioner - -	7,829	213	7,616	534	8,150	11,30,000	10,44,161
Commissioners -	22,923	...	22,923	3,100	26,023		
Office of Audit and Account - -	24,935	618	24,317	1,505	25,822		
Law and Justice -	1,63,243	9,868	1,53,375	22,471	1,75,846		
Police - -	1,06,352	3,856	1,02,496	20,956	1,23,452		
Police Superannuation Fund	1,22,479	7,265	1,15,214	34,774	1,49,988		
Education - -	46,057	399	45,658	4,500	50,158		
Medical - -	15,644	461	15,183	3,570	18,753		
Political - -	210	...	210	...	210		
Miscellaneous - -	20,210	1,139	19,071	3,595	22,666		
Public Works - -	1,38,996	11,833	1,27,163	6,315	1,33,478		
	11,29,951	71,275	10,58,676	1,69,192	12,27,868		
DEDUCT—for rounding -	29,951				27,868		
Total Superannuation, &c., Rupees - -	11,00,000	...	...	...	12,00,000	11,30,000	10,44,161

Compassionate Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.	Amount payable in 1885-86.	ADD—Allowances granted since the date of last Estimate.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charitable Allowances - Mutiny Pensions - Miscellaneous Allowances and Rewards - -	1,12,835	3,919	1,08,916	3,433	1,12,349	76,000	68,739
DEDUCT—Probable Outstandings - -	12,835				12,349	...	...
Total Compassionate Allowances, Rupees -	1,00,000	...	...	...	1,00,000	76,000	68,739

30.—STATIONERY AND PRINTING.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED IN THE COUNTRY - -	63,300	60,000	62,300	59,249
GOVERNMENT PRESSES - - - -	3,15,800	2,84,000	3,08,700	2,52,136
PRINTING AT PRIVATE PRESSES - - -	31,000	30,000	31,000	38,923
LITHOGRAPHY - - - -	6,700	6,800	6,300	6,454
STATIONERY SUPPLIED FROM CENTRAL STORES -	1,83,000	1,74,000	1,57,500	1,56,633
REFUNDS - - - - -	200	200	200	123
Total, 30, Stationery & Printing, Rupees -	6,00,000	5,55,000	5,66,000	5,13,518

* The deductions shewn in this column include the Superannuation Allowances transferred for payment to other Governments.
† Include Superannuation Allowances transferred for payment from other Governments.

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*contd.*

DETAILS.

Stationery purchased in the Country.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Stationery purchased departmentally—				
5—Land Revenue—Collectors and Deputy Commissioners' Offices - - -	15,800	15,000	15,800	14,893
9—Excise - - - -	2,000	2,000	2,000	1,338
18—General Administration—Commissioners -	1,500	1,500	1,500	1,374
19—Law and Justice—				
Civil and Sessions Courts - -	5,500	5,500	5,500	5,320
Criminal Courts - - -	17,400	16,000	17,500	15,562
Courts of Small Causes - -	1,100	1,000	1,000	932
Jails - - - -	1,000	1,000	1,000	583
20—Police—District Executive Force - -	19,000	18,000	18,000	19,247
Total Stationery, &c., Rupees -	63,300	60,000	62,300	59,249
Government Presses.				
Salaries.				
Superintendent - - - -	12,000	23,300	12,000	22,975
Assistant - - - - -	13,100		13,100	
	25,100	23,300	25,100	22,975
Establishment.				
Clerks - - - - -	16,000	15,000	15,000	14,482
Typographic Department—				
Examiners and Copyholders - - -	17,000	15,000	15,500	14,821
Compositors - - - -	67,500	65,000	65,000	59,290
Pressmen - - - -	22,500	23,000	22,000	9,374
Other Workmen - - - -				11,225
Servants - - - -				2,757
	1,07,000	1,03,000	1,02,500	97,467
Type Foundry & Workshop—				
Engravers - - - -	6,000	4,000	5,500	852
Type-casters - - - -				836
Other Workmen - - - -				2,120
	6,000	4,000	5,500	3,808
Binding Department—				
Workmen Servants - - - -	9,000	8,500	9,500	8,083
Supplies and Services.				
Raw Materials - - - -	1,00,000	83,000	1,00,000	69,459
Purchase of Plant - - - -	15,000	5,000	15,000	68
	1,15,000	88,000	1,15,000	69,527
Contingent Charges.				
Travelling and Deputation Allowances - -	7,000	7,000	4,000	3,326
House-rent - - - - -	1,200	1,400	1,200	1,200
Service Postage Stamps - - -	23,000	11,200	11,000	10,613
Office Expenses and Miscellaneous - -		17,600	12,000	17,333
	31,200	37,200	28,200	32,472
	3,09,300	2,79 000	3,00,800	2,48,814
JAIL PRESS CHARGES - - - -	7,000	5,000	8,000	3,322
	3,16,300	2,84,000	3,08,800	2,52,136
Lump reduction -	500	...	100	...
Total Government Presses, Rupees -	3,15,800	2,84,000	3,08,700	2,52,136
Lithography.				
Lithographic Department of the Government Press—				
Writers - - - -	2,700	2,300	2,800	2,234
Pressmen and Coolies - - -	4,000	4,500	3,500	4,220
Total Lithography, Rupees -	6,700	6,800	6,300	6,454

EXPENDITURE—*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR REMITTANCE OF TREASURE - -	40,000	40,000	40,000	36,850
MISCELLANEOUS REFUNDS - - -	2,000	2,000	2,000	1,175
TOTAL, IMPERIAL -	42,000	42,000	42,000	38,025
PROVINCIAL.				
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	2,500	2,000	2,000	2,404
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE - - - - -	3,000	3,000	3,000	8,340
COST OF BOOKS AND PUBLICATIONS - -	25,000	30,000	20,000	30,368
DONATIONS FOR CHARITABLE PURPOSES - -	55,000	54,000	58,000	58,533
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	4,000	3,000	4,000	1,824
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	20,000	16,000	22,000	14,290
PETTY ESTABLISHMENTS, PROVINCIAL - -	51,000	49,000	51,000	53,833
SPECIAL COMMISSIONS OF ENQUIRY - -	10,000	5,000	10,000	12,528
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF -	500	400	...	1,655
RENTS, RATES AND TAXES - - -	200	100	...	52
MISCELLANEOUS AND UNFORESEEN CHARGES—PROVINCIAL	2,000	2,500	2,000	16,191
MISCELLANEOUS REFUNDS - - -	18,800	18,000	20,000	3,680
TOTAL, PROVINCIAL -	1,92,000	1,83,000	1,92,000	2,03,698
LOCAL.				
DONATIONS FOR CHARITABLE PURPOSES—LOCAL (Local Rate) - - - - -	5,000	5,000	5,000	3,376
PETTY ESTABLISHMENTS, (LOCAL) - -	300	300	300	72
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	2,700	2,700	2,700	...
MISCELLANEOUS REFUNDS - - -	2,000	2,000	2,000	652
TOTAL, LOCAL -	10,000	10,000	10,000	4,100
Total 31, Miscellaneous, Rupees -	**2,44,000**	**2,35,000**	**2,44,000**	**2,45,823**

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PETTY ESTABLISHMENTS, PROVINCIAL—				
Residency ground (Lucknow) - -	1,200	1,200	1,200	1,200
Conservancy Charges (Nazul) - -	1,100	1,200	1,000	1,039
Building Watchmen (ditto) - -	1,500	1,500	1,500	1,443
Establishment and Contingencies of Parao and Staging Bungalows (Ferry) - - -	20,700	19,100	19,500	18,226
Grants in aid of Municipalities (Nazul) - -	5,000	4,000	9,300	7,984
Miscellaneous (ditto) - -	21,500	22,000	18,500	23,941
Total Petty Establishments, Provincial, Rupees	**51,000**	**49,000**	**51,000**	**53,833**
MISCELLANEOUS AND UNFORESEEN CHARGES, PROVINCIAL—				
Other Miscellaneous Charges - -	2,000	2,500	2,000	(a) 16,191
Total Miscellaneous, &c., Provincial, Rupees -	**2,000**	**2,500**	**2,000**	**16,191**

(a) Includes the charge of Rs. 14,000 on account of the purchase of Dr. Cameron's house at Fyzabad.

EXPENDITURE—*continued.*

38.—IRRIGATION AND NAVIGATION.

Working and Maintenance.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS :—				
Charges for Collection of Owners' rates on irrigated villages - - -	7,000	11,000	7,000	7,595
REFUNDS - - - - -	1,000	2,000	...	97
Total 38, Irrigation & Navigation, Rupees -	8,000	13,000	7,000	7,692

39.—CHARGES IN RESPECT OF CAPITAL: INTEREST ON DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS - - - - - - -	1,20,000	1,20,000	1,20,000	1,19,773
IRRIGATION AND NAVIGATION - - - - - -	25,41,000	24,94,000	24,99,000	24,71,046
Total 39, Charges in respect of Capital, &c., Rupees - - - -	26,61,000	26,14,000	26,19,000	25,90,819

44.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - - -	700	700	1,000	46
REFUNDS - - - -	300	300	...	...
	1,000	1,000	1,000	46
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - - -	...	4,000	4,000	1,439
Total 44, Irrigation and Navigation, Rupees -	1,000	5,000	5,000	1,485

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - - -	84,000	89,000	84,000	74,720
DO. DO. REFUNDS - -	6,000	11,000	..	2,973
TOTAL, PROVINCIAL -	90,000	1,00,000	84,000	77,693
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - - -	1,87,000	1,98,000	1,96,000	2,65,287
DO. DO. REFUNDS - -	2,000	2,000	..	1,214
TOTAL, LOCAL - -	1,89,000	2,00,000	1,96,000	2,66,501
Total 46, Civil Buildings, &c., Rupees -	2,79,000	3,00,000	2,80,000	3,44,194

EXPENDITURE—*continued.*

46.—CIVIL BUILDINGS, ROADS, AND SERVICES—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
IN CHARGE OF CIVIL OFFICERS—				
ORIGINAL WORKS—				
Civil Buildings - - - -	9,000	3,500	7,900	
Communications - - - -	1,000	1,000	1,580	
Miscellaneous Public Improvements - -	4,500	3,500	3,650	
REPAIRS—				74,720
Civil Buildings - - -	32,000	50,000	39,200	
Communications - - - -	9,700	3,000	240	
Miscellaneous Public Improvements - -	7,200	10,000	7,540	
ESTABLISHMENT - - - -	15,000	17,000	20,140	
TOOLS AND PLANT - - - -	5,600	1,000	3,750	
Total Provincial, Rupees -	84,000	89,000	84,000	74,720
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
ORIGINAL WORKS—				
Civil Buildings - - - -	15,000	4,000	10,750	
Communications - - - -	24,000	54,000	4,600	
Miscellaneous Public Improvements - -	13,000	16,000	32,200	
REPAIRS—				2,65,287
Civil Buildings - - - -	8,000	15,000	1,500	
Communications - - - -	35,000	40,000	16,000	
Miscellaneous Public Improvements - -	44,000	30,000	91,250	
ESTABLISHMENT - - - -	40,000	37,000	37,200	
TOOLS AND PLANT - - - -	4,000	2,000	2,500	
	1,83,000			
Lump addition -	4,000			
Total Local, Rupees -	1,87,000	1,98,000	1,96,000	2,65,287

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON TRANSACTIONS WITH LONDON - -	1,000	1,000	1,000	353
DEDUCT CREDIT ADJUSTMENTS ON ACCOUNT OF EXCHANGE ON TRANSACTIONS WITH LONDON -	80,000	80,000	80,000	1,83,188
Total 49, Exchange, &c., Rupees -	—79,000	—79,000	—79,000	—1,82,835

GOVERNMENT OF THE PUNJAB.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 147 C. G.—15 7 85.—80

GOVERNMENT

CIVIL BUD

FOR THE

General Abstract of the Revenue and Receipts and for the Year from 1st April

REVENUE AND RECEIPTS.	Reference to Detailed Estimate	1885-86.	1884-85.		Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Heads.						
I.—Land Revenue - - -	4	2,12,25,000	2,04,56,000	2,04,25,000	7,69,000	...
IV.—Stamps - - -	4	33,43,000	33,60,000	34,00,000	...	17,000
V.—Excise - - -	5	14,00,000	13,69,000	13,83,000	31,000	
VI.—Provincial Rates - -	5	32,48,000	32,36,000	25,76,000	12,000	...
VIII.—Assessed Taxes - - -	5	4,85,000	4,86,000	5,00,000	...	1,000
IX.—Forest - - -	5	8,00,000	7,30,000	8,00,000	70,000	...
X.—Registration - - -	6	1,75,000	1,75,000	2,26,000	...	...
XI.—Tributes from Native States -	6	2,80,000	2,80,000	2,80,000	...	...
XII.—Post Office - - -	7	20,000	24,000	31,000		4,000
XV.—Law and Justice - -	7	6,95,000	6,60,000	7,45,000	35,000	...
XVI.—Police - - -	7	6,66,000	6,86,000	6,72,000		20,000
XVIII.—Education - - -	7	84,000	1,01,000	75,000	.	17,000
XIX.—Medical - - -	8	35,000	35,000	16,000	...	...
XX.—Scientific and other Minor Departments - - -	8	74,000	84,000	71,000	...	10,000
XXI.—Interest - - -	8	1,94,000	1,72,000	1,60,000	22,000	...
XXII.—Receipts in aid of Superannuation, &c. - - - -	8	24,000	25,000	24,000	...	1,000
XXIII.—Stationery and Printing - -	9	39,000	39,000	80,000	...	..
XXIV.—Miscellaneous - - -	9	2,33,000	2,66,000	2,20,000	...	33,000
XXVII.—Irrigation and Navigation -	9	3,28,000	3,77,000	2,87,000	...	49,000
XXVIII.—Portion of Land Revenue due to Irrigation - - -	9	3,82,000	3,65,000	3,55,000	17,000	...
XXXI.—Irrigation and Navigation -	10	48,000	35,000	43,000	13,000	..
XXXIII.—Civil Buildings, Roads and Services - - -	10	5,07,000	5,19,000	5,57,000	...	12,000
Total Civil Heads - Rs.		3,42,85,000	3,34,80,000	3,29,26,000	9,69,000	1,64,000
Departmental Heads *For Details see separate Estimates*						
XXV.—State Rys. (Gross Earnings) - -		1,24,85,000	98,53,000	89,25,000	26,32,000	...
XXVII.—Irrigation and Navigation (Direct Receipts) - - - -		22,52,000	23,34,000	20,63,000	...	82,000
XXIX.—State Railways - - -		12,50,000	21,75,000	17,75,000	...	9,25,000
XXXI.—Irrigation and Navigation - -		1,25,000	1,23,000	1,28,000	2,000	...
XXXII.—Military Works - - -		7,000	7,000	6,000	...	...
XXXIII.—Civil Buildings, Roads and Services -		44 000	44,000	40,000	...	...
Total Departmental Heads - Rs		1,61,63,000	1,45,36,000	1,29,37,000	26,34,000	10,07,000
Total Revenue & Receipts, Rs.		5,04,48,000	4,80,16,000	4,58,63,000	36,03,000	11,71,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 24,32,000.

GET ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE GOVERNMENT OF THE PUNJAB
1885 TO 31ST MARCH 1886.

Grants.	EXPENDITURE.	Reference to Detailed Estimate	1885-86. Budget Estimate.	1884-85. Revised Estimate.	1884-85. Budget Estimate.	Budget Estimate, 1885-86 compared with Revised Estimate, 1884-85. Increase.	Decrease.
	Civil Heads.	Page	Rs.	Rs	Rs.	Rs.	Rs.
1	Interest on Ordinary Debt - -	11	11,000	11,000	12,000	...	. .
2	Interest on other Obligations - -	11	68,000	68,000	68,000	..	
3	Refunds and Drawbacks - -	11	1,22,000	1,30,000	1,05,000	...	8,000
4	Assignments and Compensations - -	12	2,10,000	2,07,000	2,14,000	3,000	
5	Land Revenue - - -	13	25,56,000	24,00,000	24,51,000	1,56,000	...
6	Opium - - - -	15			..		...
8	Stamps - - - -	15	1,39,000	1,37,000	1,35,000	2,000	...
9	Excise - - - -	15	59,000	59,000	60,000	...	...
10	Provincial Rates - - -	16	7,54,000	7,45,000	1,62,000	9,000	
12	Assessed Taxes - - -	16	2,000	2,000	2,000	...	...
13	Forest - - - -	16	6,00,000	5,85,000	6,00,000	15,000	...
14	Registration - - -	17	1,00,000	1,00,000	1,21,000		...
15	Post Office - - -	18	1,31,000	1,31,000	1,39,000	...	...
18	General Administration - -	18	11,33,000	12,17,000	12,54,000	.	84,000
19	Law and Justice - - -	21	37,18,000	33,82,000	33,88 000	3,36,000	...
20	Police - - - -	26	33,52,000	33,69,000	33,41,000	..	17,000
22	Education - - -	28	12,45,000	11,47,000	11,90,000	98,000	...
23	Ecclesiastical - - -	32	2,15,000	2,10,000	2,10,000	5,000	...
24	Medical - - -	33	8,20,000	8,15,000	7,73,000	5,000	...
25	Political - - - -	36	6,05,000	5,86,000	18,00,000	19,000	...
26	Scientific and other Minor Departments-	37	2,00,000	2,09,000	2,87,000		9,000
27	Territorial and Political Pensions -	38	4,51,000	4,57,000	4,79,000	...	6,000
29	Superannuation Allowances & Pensions -	39	5,67,000	5,70,000	5,63,000	..	3,000
30	Stationery and Printing - -	40	4,22,000	3,97,000	4,18,000	25,000	...
31	Miscellaneous - - -	42	1,74,000	1,08,000	1,76,000	66,000	...
39	Charges in respect of Capital:—						
	Interest on Debt, State Railways -	43	2,01,000	1,81,000	1,83,000	20,000	..
44	Irrigation and Navigation - -	43	18,000	14,000	16,000	4,000	...
46	Civil Buildings, Roads, and Services -	43	45,000	36,000	45,000	9,000	...
49	Exchange on Transactions with London -	43	—36,000	—36,000	—4,000	...	...
			1,78,82,000	1,72,37,000	1,81,88,000	7,72,000	1,27,000
	Deduct—Provincial and Local Deficits -		5,73 000	3,86,000	6,68 000	1,87,000	.
	Total Civil Heads, Rs.		1,73,09,000	1,68,51,000	1,75,20,000	5,85,000	1,27,000
	Departmental Heads. *For Details see separate Estimates.*						
33	Protective Works—Railways - -		...	...	30,60,000	..	...
34	Protective Works—Irrigation - -		1,80,000	3,20,000	3,20,000	...	1,40,000
36	State Railways (Working Expenses) -		70,25,000	51,50,000	53,25,000	18,75,000	...
37	Guaranteed Railways (Surplus Profits, &c.) -		93,000	75,000	1,00 000	18,000	...
38	Irrign. & Navign. (Working Expenses) -		12,20,000	11,20,000	12,20,000	1,00,000	...
40	State Railways (Capital Account) - -		35,000	18,000		17,000	...
41	State Railways (Working and Maintenance) -		10,25,000	16,20,000	16,25,000	...	5,95,000
43	Frontier Railways - - -		10,00,000	...	—7,30,000	10,00,000	.
44	Irrigation and Navigation - -		4,72,000	5,52,000	5,10,000	...	80,000
45	Military Works - - -		2,50,000	2,50,000	2,50,000	...	..
46	Civil Buildings, Roads, and Services- -		37,15,000	39,50,000	37,17,000	...	2,35,000
	Total Departmental Heads, Rs.		1,50,15,000	1,30,55,000	1,53,97,000	30,10,000	10,50,000
	Total Expenditure, Rupees		3,23,24,000	2,99,06,000	3,29,17,000	35,95,000	11,77,000

Net Increase of Expenditure in 1885-86, Rupees 24,18,000.

The following is the estimated Cost of collecting the under-mentioned Revenues :—

Land Revenue ... 12 042 Per Cent. | Excise .. 4 214 Per Cent.
Stamps ... 4 1 „

CIVIL
BUDGET ESTIMATE
OF
REVENUE AND RECEIPTS
FOR THE YEAR
1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE—				
Fixed Collections	1,97,01,000	1,87,85,000	1,89,62,000	1,85,71,678
Fluctuating Collections	10,91,000	11,08,000	11,47,000	11,26,458
	2,07,92,000	1,98,93,000	2,01,09,000	1,96,98,136
SALE OF GOVERNMENT ESTATES	...	3,000	...	8,400
SALE-PROCEEDS OF WASTE LANDS, AND REDEMPTION OF LAND TAX	21,000	8,000	2,000	15,121
RENT OF RESUMED POLICE SERVICE LANDS AND SERVICE COMMUTATIONS	1,89,000	1,96,000	1,87,000	1,91,314
RENTS, &c., OF FISHERIES	3,000	3,000	4,000	2,896
MISCELLANEOUS FEES AND FINES—				
Revenue Record Room Receipts—(a)				
Fees for inspection and search of Records ...	7,917	9,000	...	7,246
Fees for copies of Records	9,670	12,000	...	11,032
Sale proceeds of waste paper	8,605	8,200	...	11,835
Mutation Fees	34,740	32,700	...	33,203
Miscellaneous	68	100	...	247
	61,000	62,000	...	63,563
MISCELLANEOUS	5,10,000	6,25,000	4,72,000	6,77,671
	2,15,76,000	2,07,90,000	2,07,74,000	2,06,57,101
Deduct—XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION—(*See* page 9)	3,82,000	3,65,000	3,55,000	7,24,539
	2,11,94,000	2,04,25,000	2,04,19,000	1,99,32,562
IMPERIAL ...	1,19,51,000	1,14,51,000	1,16,90,000	1,10,26,742
PROVINCIAL.				
LAND REVENUE—PROVINCIAL SHARE ...	92,43,000	89,74,000	87,29,000	89,05,820
LOCAL.				
MISCELLANEOUS—				
Revenue Talabana	23,000	23,000	...	23,359
Receipts on account of Khewra and Zera Jungles, &c	8,000	8,000	6,000	9,176
TOTAL LOCAL ...	31,000	31,000	6,000	32,535
Total Land Revenue, Rupees	2,12,25,000	2,04,56,000	2,04,25,000	1,99,65,097

IV.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One Anna Stamps for Receipts and Cheques ...	86,000	79,300	83,000	81,584
Bills of Exchange or Hoondies	48,000	48,000	52,000	53,689
Other General Stamps	9,03,000	8,54,900	9,00,000	8,78,703
	10,37,000	9,82,200	10,35,000	10,13,976
SALE OF COURT-FEE STAMPS	22,57,000	23,30,200	23,15,000	23,38,034
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS	25,000	24,300	23,000	24,284
DUTY ON IMPRESSING DOCUMENTS	11,000	11,800	13,000	12,247
FINES AND PENALTIES	11,000	10,100	12,500	12,976
MISCELLANEOUS	2,000	1,400	1,500	1,641
Total Stamps, Rupees	33,43,000	33,60,000	34,00,000	34,03,158
IMPERIAL	16,71,000	16,80,000	17,00,000	17,01,579
PROVINCIAL	16,72,000	16,80,000	17,00,000	17,01,579

(a) For Budget Estimate 1884-85 *vide* under X. Registration.

REVENUE AND RECEIPTS—*continued.*

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS	9,98,000	9,56,200	9,74,000	9,29 664
SALE-PROCEEDS OF EXCISE OPIUM	3,64,000	3,70,700	3,70,000	3,81,760
TRANSIT DUTY ON EXCISE OPIUM	35,000	40,900	35,000	27,825
FINES, CONFISCATIONS, AND MISCELLANEOUS ...	3,000	1,200	4,000	3,185
Total Excise, Rupees	14,00,000	13,69,000	13,83,000	13,42,434
IMPERIAL ...	7,00,000	6,84,000	6,91,000	6,71,217
PROVINCIAL ...	7,00,000	6,85,000	6,92,000	6,71,217

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
RATES AND CESSES ON LANDS—	5,19,000	4,98,000	5,06,000	5,01,322
LOCAL.				
RATES AND CESSES ON LANDS—LOCAL (*a*)	27,29,000	27,38,000	20,70,000	28,65,398
Total Provincial Rates, Rupees	32,48,000	32,36,000	25,76,000	33,66,720

VIII.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE TAX, IMPERIAL	2,42,000	2,43,000	2,50,000	2,80,813
LICENSE TAX, PROVINCIAL	2,43,000	2,43,000	2,50,000	2,80,813
Total Assessed Taxes, Rupees	4,85,000	4,86,000	5,00,000	5,61,626

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—				
a. Timber	3,55,500	2,63,800	3,39,000	3,32,732
b. Firewood and Charcoal	1,10,700	83,000	65,000	89,237
c. Bamboos	13,200	10,700	10,700	13,701
e. Grass and other Minor Produce ...	...	100	100	...
	4,79,400	3,57,600	4,14,800	4,35,670
Carried over ...	4,79,400	3,57,600	4,14,800	4,35,670

(*a*) Includes Receipts from Patwaris' Fees Fund.

REVENUE AND RECEIPTS—*continued.*

IX.—FOREST—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	4,79,400	3,57,600	4,14,800	4,35,670
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—				
a. Timber	17,800	19,150	18,800	22,950
b. Firewood and Charcoal	62,000	1,06,000	1,29,000	1,57,655
c. Bamboos	900	900	900	373
d. Grazing and Fodder Grass ...	1,89,700	1,90,700	1,80,200	1,95,710
e. Other Minor Produce	5,600	4,000	4,700	4,073
	2,76,000	3,20,750	3,33,600	3,80,761
III.—CONFISCATED DRIFT AND WAIF WOOD ...	24,400	28,900	28,900	55,733
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—				
a. Duty on Foreign Timber and other Forest Produce	7,800	9,300	8,300	19,188
b. Revenue from Shared and Private Forests	2,300	1,900	1,800	3,267
	10,100	11,200	10,100	22,455
V.—MISCELLANEOUS—				
a. Fines and Forfeitures	1,100	1,150	1,100	2,908
b. Refunds	200	500	300	1,523
c. Other Sources	8,800	9,900	11,200	11,127
	10,100	11,550	12,600	15,558
Total Forest, Rupees	8,00,000	7,30,000	8,00,000	9,10,177
IMPERIAL ...	4,00,000	3,65,000	4,00,000	4,55,088
PROVINCIAL ...	4,00,000	3,65,000	4,00,000	4,55,089

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS	1,38,000	1,39,000	1,31,000	1,38,015
FEES FOR COPIES OF REGISTERED DOCUMENTS ...	36,500	35,000	35,000	35,559
REVENUE RECORD ROOM RECEIPTS— (a)				
Fees for Inspection and Search of Records ...	...	...	*7,939*	...
Fees for Copies of Records	...	...	*10,630*	...
Sale-Proceeds of Waste Paper	...	...	*8,498*	...
Mutation Fees	...	...	*31,933*	...
	...	...	59,000	...
MISCELLANEOUS	500	1,000	1,000	384
Total Registration, Rupees	1,75,000	1,75,000	2,26,000	1,73,958
IMPERIAL	87,000	87,000	1,13,000	86,979
PROVINCIAL	88,000	88,000	1,13,000	86,979

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
TRIBUTE FROM CHUMBA	5,000	5,000	5,000	5,000
DITTO KUPPOORTHALA	1,31,000	1,31,000	1,31,000	1,31,000
DITTO MUNDEE	1,00,000	1,00,000	1,00,000	1,00,000
DITTO SOKEITH	11,000	11,000	11,000	11,000
TRIBUTES FROM VARIOUS PETTY STATES	33,000	33,000	33,000	33,601
FEES ON SUCCESSION TO NATIVE STATES	...	...	...	1,376
Total Tributes from Native States, Rupees	2,80,000	2,80,000	2,80,000	2,81,977

(*a*) Transferred to I, Land Revenue.

REVENUE AND RECEIPTS—*continued.*

XII.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DISTRICT POST COLLECTIONS—PROVINCIAL ...	20,000	24,000	31,000	30,040
Total Post Office, Rupees	20,000	24,000	31,000	30,040

XV.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	17,000	23,000	23,000	22,614
COURT-FEES REALISED IN CASH	6,000	6,000	6,000	7,466
GENERAL FEES, FINES AND FORFEITURES	3,40,000	3,34,000	4,03,000	3,91,438
JAILS—				
Sale-Proceeds of Jail Manufactures	2,42,000	2,52,000	2,73,000	2,51,789
Hire of Convicts	80,000	33,000	30,000	13,397
Miscellaneous	7,000	9,000	7,000	9,606
	3,29,000	2,94,000	3,10,000	2,74,792
MISCELLANEOUS	3,000	3,000	3,000	2,870
Total Law and Justice, Rupees	6,95,000	6,60,000	7,45,000	6,99,180

XVI.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO RAILWAYS ...	37,500	36,000	38,000	36,029
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS	5,06,000	5,10,000	5,16,000	5,20,018
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS	6,000	26,000		8,614
CASH RECEIPTS UNDER THE ARMS ACT	100	100	100	91
FEES, FINES, AND FORFEITURES—				
Cattle Trespass Fines	1,00,000	98,000	97,000	98,459
Licenses	1,000	1,000	1,200	1,235
Other Fees, Fines, &c.	1,000	1,000	600	712
	1,02,000	1,00,000	98,800	1,00,406
SUPERANNUATION RECEIPTS	600	600	900	979
MISCELLANEOUS	13,800	13,300	18,200	11,689
Total Police, Rupees	6,66,000	6,86,000	6,72,000	6,77,826

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
FEES, GOVERNMENT COLLEGES	2,500	3,000	2,000	2,760
FEES, GOVERNMENT SCHOOLS	34,000	36,000	30,000	33,447
SALE-PROCEEDS OF BOOKS—				
Sale of Books	46,500	60,000	40,000	65,419
Proceeds of Educational Press				11,294
	46,500	60,000	40,000	76,713
MISCELLANEOUS	1,000	2,000	3,000	1,166
Total Education, Rupees	84,000	1,01,000	75,000	1,14,086

REVENUE AND RECEIPTS—*continued.*

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
LUNATIC ASYLUM RECEIPTS	31,500	31,500	12,000	26,404
MEDICINES SOLD BY CIVIL SURGEONS	2,000	1,500	2,000	1,277
MISCELLANEOUS	1,500	2,000	2,000	1,245
Total Medical, Rupees	35,000	35,000	16,000	28,926

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS ...	13,000	22,000	13,600	9,265
GOVERNMENT BULL AND STALLION RECEIPTS ...	100	100	...	...
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES—				
Income from Bruceabad Farm	6,100	7,200	5,500	7,186
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS—				
Horse Fairs	4,600	4,600	2,800	3,022
Cattle Fair	44,300	44,300	44,000	57,134
Other Fairs and Exhibitions	1,200	1,200	1,000	657
	50,100	50,100	47,800	60,813
EMIGRATION FEES	900	600	900	624
MISCELLANEOUS	3,800	4,000	3,200	2,831
Total Scientific and other Minor Departments, Rupees	74,000	84,000	71,000	80,719

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES	1,00,000	85,000	97,000	1,05,554
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS	73,000	66,000	55,000	57,937
INTEREST ON ARREARS OF REVENUE	13,000	12,000	...	2,755
MISCELLANEOUS	...	1,000	...	196
TOTAL IMPERIAL ...	1,86,000	1,64,000	1,52,000	1,66,442
PROVINCIAL.				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL— Interest on Invested Educational Endowments ...	8,000	8,000	8,000	7,400
Total Interest, Rupees	1,94,000	1,72,000	1,60,000	1,73,842

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTIONS TO THE BOMBAY CIVIL FUND ...		...	...	248
PROVINCIAL.				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS	...	900	...	880
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	24,000	24,000	24,000	38,608
MISCELLANEOUS	...	100	...	341
TOTAL PROVINCIAL ...	24,000	25,000	24,000	39,829
Total Receipts in aid of Superannuation, &c., Rupees	24,000	25,000	24,000	40,077

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATIONERY RECEIPTS	—	...	...	131
PROVINCIAL.				
STATIONERY RECEIPTS	1,500	1,700	1,500	1,668
SALES OF GAZETTES AND OTHER PUBLICATIONS ..	2,500	2,300	2,500	77
OTHER PRESS RECEIPTS	35,000	35,000	76,000	87,543
TOTAL PROVINCIAL ...	39,000	39,000	80,000	89,288
Total Stationery and Printing, Rupees	39,000	39,000	80,000	89,419

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PREMIUM ON BILLS	1,000	1,000	1,000	634
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING	3,000	3,000	3,000	3,311
MISCELLANEOUS	...	...	55,000	76,082
TOTAL IMPERIAL ...	4,000	4,000	59,000	80,027
PROVINCIAL.				
UNCLAIMED DEPOSITS	13,000	21,000	8,000	29,142
TREASURE TROVE	..	...	...	240
SALE-PROCEEDS OF DURBAR PRESENTS	3,000	3,000	3,000	2,212
SALE OF OLD STORES AND MATERIALS	5,000	10,000	5,000	5,186
RENTS	27,000	31,000	30,000	33,547
MISCELLANEOUS FEES, FINES, AND FORFEITURES ...	7,000	8,000	8,000	8,663
MISCELLANEOUS*...	79,000	83,000	20,000	5,284
TOTAL PROVINCIAL ...	1,34,000	1,56,000	74,000	84,274
LOCAL.				
RENTS—LOCAL (DISTRICT FUND)	16,000	16,000	18,000	17,427
MISCELLANEOUS—LOCAL (DITTO)	79,000	90,000	69,000	84,483
TOTAL LOCAL ...	95,000	1,06,000	87,000	1,01,910
Total Miscellaneous, Rupees	2,33,000	2,66,000	2,20,000	2,66,211

XXVII.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1885-86	Revised Estimate, 1884-85.	Budget Estimate, 1884-85	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS.				
Owner's rate	3,28,000	3,77,000	2,87,000	2,83,611
Total Irrigation and Navigation, Rupees	3,28,000	3,77,000	2,87,000	2,83,611

XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION.

	Budget Estimate, 1885-86	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PORTION OF LAND REVENUE DUE TO IRRIGATION ...	3,82,000	3,65,000	3,55,000	7,24,539
Total Portion of Land Revenue, &c., Rupees	3,82,000	3,65,000	3,55,000	7,24,539

* Includes Toll fees on the Khybe. Road hitherto shewn under Imperial.

REVENUE AND RECEIPTS—*continued.*

XXXI.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS	...	...	6,000	...
PROVINCIAL.				
IN CHARGE OF CIVIL OFFICERS	48,000	35,000	37,000	55,612
Total Irrigation and Navigation, Rupees	48,000	35,000	43,000	55,612

XXXIII.—CIVIL BUILDINGS, ROADS AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Tolls	4,46,000	4,43,000	4,89,000	4,71,368
Rents	38,000	38,000	42,000	40,401
Sales of Lands, Houses, &c.	20,000	35,000	23,000	50,132
Miscellaneous	3,000	3,000	3,000	2,987
Total Civil Buildings, Roads and Services, Rs.	5,07,000	5,19,000	5,57,000	5,64,888

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1885-86.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes ...	10,500	11,000	11,500	10,654
Commission on Stock Notes	500	...	500	147
Total 1, Interest on Ordinary Debt, Rupees	11,000	11,000	12,000	10,801

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Educational Funds	1,000	1,000	1,000	...
Interest on District Savings Bank Deposits ...	41,000	41,000	41,000	38,566
Interest on Deposits in State Railway Provident Institutions	26,000	26,000	26,000	10,695
Interest on Miscellaneous Accounts - - -	...	...	...	11
Total 2, Interest on other Obligations, Rupees	68,000	68,000	68,000	49,272

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds-Imperial	67,000	71,000	57,000	77,432
Provincial.				
Revenue Refunds—Provincial	54,000	58,000	47,000	63,581
Local.				
Revenue Refunds—Local	1,000	1,000	1,000	531
Total 3, Refunds and Drawbacks, Rupees	1,22,000	1,30,000	1,05,000	1,41,544

EXPENDITURE—*continued.*

3.—REFUNDS AND DRAWBACKS—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Revenue Refunds—Imperial.	Rs.	Rs.	Rs.	Rs.
Imperial Heads.				
Irrigation (Owners' rate)	1,000	...	1,000	...
Divided heads—Imperial Share.				
Land Revenue	37,000	42,000	29,000	44,462
Stamps	15,500	16,000	13,000	16,154
Excise	500	500	1,000	451
Assessed Taxes	12,000	12,000	12,500	14,669
Forest	250	250	250	1,533
Registration	250	250	250	163
	65,500	71,000	56,000	77,432
Lump addition ...	500			
	66,000			
Total Revenue Refunds, Imperial, Rupees	67,000	71,000	57,000	77,432
Revenue Refunds—Provincial.				
Provincial Heads.				
Provincial Rates	1,000	1,000	1,000	116
Divided heads—Provincial Share.				
Land Revenue	25,000	28,000	19,000	30,497
Stamps	15,500	16,000	13,000	16,154
Excise	500	500	1,000	450
Assessed Taxes	12,000	12,000	12,500	14,668
Forest	250	250	250	1,533
Registration	250	250	250	163
	53,500	57,000	46,000	63,465
Lump deduction ..	500			
	53,000			
Total Revenue Refunds, Provincial, Rupees	54,000	58,000	47,000	63,581

4.—ASSIGNMENTS AND COMPENSATIONS

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PENSIONS IN LIEU OF RESUMED LANDS	1,75,000	1,80,500	1,79,000	1,84,846
COMPENSATIONS	35,000	26,500	35,000	25,577
Total 4, Assignments and Compensations, Rupees	2,10,000	2,07,000	2,14,000	2,10,423

EXPENDITURE—*continued.*

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
REVENUE SURVEYS—IMPERIAL	12,000	13,000	32,800	8,934
LAND SETTLEMENT CHARGES—IMPERIAL	3,45,000	3,32,000	3,84,200	3,47,158
TOTAL, IMPERIAL ..	3,57,000	3,45,000	4,17,000	3,56,092
PROVINCIAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS	17,97,700	16,65,200	16,21,400	16,53,269
REVENUE SURVEYS	8,000	8,000	20,200	6,136
LAND SETTLEMENT CHARGES ...	2,43,000	2,28,100	2,63,900	2,38,460
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS ...	31,500	39,500	43,100	36,839
RENTS, RATES AND TAXES	7,800	7,200	7,400	7,154
TOTAL, PROVINCIAL ...	20,88,000	19,48,000	19,56,000	19,41,858
LOCAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS—LOCAL (*a*)	88,000	84,000	78,000	153
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS—LOCAL				
Patwaris' Fees Fund (*b*)	...	..	...	5,85,673
Revenue Talabana	23,000	23,000	...	23,359
	23,000	23,000	...	6,09,032
TOTAL, LOCAL ...	1,11,000	1,07,000	78,000	6,09,185
Total 5, Land Revenue, Rupees	25,56,000	24,00,000	24,51,000	29,07,135

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Revenue Survey.				
		Charges of Survey parties	21,000	17,000	53,000	15,070
		Lump alteration ...	—1,000	+4,000	...	...
			20,000	21,000	53,000	15,070
		IMPERIAL	12,000	13,000	32,800	8,934
		PROVINCIAL	8,000	8,000	20,200	6,136
		Land Settlement Charges.				
		Salaries.				
...	1	Director of Settlements and Revenue Records	19,200	4,400	...	...
1	...	Settlement Commissioner	...	18,000	27,000	29,132
5	6	Settlement Officers	67,800	71,300	72,096	87,070
3	2	Assistant Settlement Officers ...	37,000	19,700	26,496	16,732
6	5	Extra Assistant Settlement Officers ...		30,400	30,000	28,644
		Establishment.	1,24,000	1,43,800	1,55,592	1,61,578
326	275	Establishments	64,884	64,900	1,48,740	53,986
214	291	Field Establishments	1,72,782	1,78,100	72,006	2,02,213
469	110	Temporary Establishments	1,03,014	69,100	1,32,054	47,021
			3,40,680	3,12,100	3,52,800	3,03,220
		Charges for the service of processes of the Settlement Department	13,548	10,100	14,688	7,973
		Advances from Parcha Fees	39,500	30,500	43,000	35,264
		Travelling and Tentage Allowances	24,800	24,800	26,000	26,573
		Purchase of Service Postage Stamps	7,000	7,500	7,000	6,743
		Miscellaneous	38,472	31,300	29,020	38,824
		Proposed Survey of the Hissar District ...	...	...	20,000	...
		Training of Shahpur Patwaris	...	...	...	5,443
		Total Land Settlement Charges, Rupees	5,88,000	5,60,100	6,48,100	5,85,618
		IMPERIAL	3,45,000	3,32,000	3,84,200	3,47,158
		PROVINCIAL	2,43,000	2,28,100	2,63,900	2,38,460

(*a*) In the accounts and future Estimates charges for Local Fund Establishment, &c., in District Offices should be shewn against "General Establishment of Local Funds" under 18, General Administration.

(*b*) Charges on account of Patwaris' Fees Fund should, in future accounts and estimates, be shown against th head. *Vide* note under 10, Provincial Rates.

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Collectors' and Deputy Commissioners', &c., Establishments.	Budget Estimate, 1885-86. Rs.	Revised Estimate, 1884-85. Rs.	Budget Estimate, 1884-85. Rs.	Accounts, 1883-84. Rs.
		Salaries.				
32	31	Deputy Commissioners: salaries varying from Rs. 16,000 to Rs. 22,000 each per annum	6,72,000	6,28,600	6,22,000	3,14,398
59	55	Assistant ditto: salaries varying from Rs. 4,800 to Rs. 9,600 each per annum ...	3,76,000	2,40,200	3,78,200	1,02,821
70	75	Extra Assistant ditto: salaries varying from Rs. 3,000 to Rs. 7,200 each per annum ...	3,33,000	3,16,800	3,30,000	1,65,828
			13,81,000	11,85,600	13,30,200	5,83,047
		DEDUCT—Probable Savings ...	1,61,420	...	1,60,000	...
			12,19,580	11,85,600	11,70,200	5,83,047
		DEDUCT—Moiety of salaries provided under Grant 19, "Criminal Courts," page 23	6,09,790	5,92,800	5,85,100	...
			6,09,790	5,92,800	5,85,100	5,83,047
		Deputation Allowance not caused by absence of Officers	3,210	3,200	3,800	3,093
			6,13,000	5,96,000	5,88,900	5,86,140
		Establishment.				
		Chief Office Establishment—				
420½	401	Clerks	2,48,174	2,60,500	2,65,064	2,80,110
242	232½	Servants	14,693		15,372	
		Tehsildars and Establishments—				
251	251	Tehsildars	3,33,660	3,36,000	3,31,000	3,28,967
559	563	Clerks	1,26,180	2,89,000	1,23,840	2,74,958
2,473	2,445	Servants	1,51,488		1,53,264	
1	1	Temporary Establishment	30	500	30	379
12	12	Provincial Establishment of Deputy Commissioners' Office	1,272	2,200	1,272	2,710
			8,75,497	8,88,200	8,89,842	8,87,124
		Additional Kanungo Establishment ...	1,24,600	4,000	...	...
		Contingencies.				
		House or Office Rent	2,650	2,300	1,860	1,630
		Charges for Remittance of Treasure within the Districts	6,110	5,200	6,110	4,858
		Office Expenses and Miscellaneous	47,185	46,000	52,000	52,664
			55,945	53,500	59,970	59,152
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers ...	25,800	24,500	21,000	21,239
		Ditto ditto of Establishment...	6,900	5,500	5,000	5,402
			32,700	30,000	26,000	26,641
		Official Postage.				
		Bearing Postage and Service Labels	45,500	45,000	39,000	44,433
		Revenue Record Room Charges.				
		Temporary Establishment	10,958	15,600	...	16,236
		Articles for use in Record Rooms	2,067	1,200	...	595
		Destruction of Records	6,355	1,200	...	98
		Share of Fees	11,320	11,500	...	11,377
		Other items	2,000	1,100	...	1,188
			32,700	30,600	...	29,494
		Forest Reserves and Grazing Lands under Deputy Commissioners' control—				
		Establishment	16,398	16,300	16,374	15,881
		Contingencies	400	500	480	3,557
			16,798	16,800	16,854	19,438
		Wards' Estates Establishment Charges—				
		Clerks and Mohurirs	960	1,100	834	847
		Total Collectors', &c., Establishments, Rupees	17,97,700	16,65,200	16,21,400	16,53,269

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

PROVINCIAL—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Allowances to District and Village Officers.	Rs.	Rs.	Rs.	Rs.
Allowances to Frontier Chiefs	26,500	37,000	25,100	31,934
Lumbardars' and other fees in Montgomery	5,000	2,500	18,000	4,905
Total Allowances to District and Village Officers, Rupees	31,500	39,500	43,100	36,839
Collectors' and Deputy Commissioners', &c., Establishments—Local.				
District Committees' Office Establishment ...	73,000	58,000	62,000	...
Ditto ditto Contingencies	12,000	23,000	10,000	153
Charges on account of Khewra and Zera Jungles ...	3,000	3,000	6,000	...
Total Collectors' and Deputy Commissioners', &c., Establishments—Local, Rupees	88,000	84,000	78,000	153

6.—OPIUM.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS	...	...	...	1,750
Total 6, Opium, Rupees	...	...	...	1,750

8.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
SUPERINTENDENCE—	Rs.	Rs.	Rs.	Rs.
Portion of salary of Registrar-General of Assurances	7,200	7,233	7,200	7,200
Portion of salary of Assistant Inspector General	1,200	600	...	...
Clerks and Servants	3,354	3,150	3,105	2,829
Proportion of Travelling Allowances ...	1,120	500	800	528
District Contingencies and Miscellaneous ...	9,011	} 9,167	{ 7,511	} 8,870
District Postage Charges	400		1,000	
Office Rent and Taxes	...	50	384	384
	22,285	20,700	20,000	19,811
CHARGES FOR THE SALE OF GENERAL STAMPS ...	38,400	38,000	38,000	39,037
CHARGES ON SALE OF COURT-FEES STAMPS—				
Discount	32,500	34,400	32,500	32,571
Establishment for sale of Stamps	300	300	300	299
	32,800	34,700	32,800	32,870
DISCOUNT ON PLAIN PAPER	1,515	1,600	1,200	1,594
STAMP PAPER SUPPLIED FROM CENTRAL STORES ...	44,000	42,000	43,000	38,923
Total 8, Stamps, Rupees	1,39,000	1,37,000	1,35,000	1,32,235
IMPERIAL	70,000	69,000	68,000	66,118
PROVINCIAL	69,000	68,000	67,000	66,117

9.—EXCISE.

Numbers. 1884-85.	Numbers. 1885-86.	Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Officer	1,032	1,032	1,032	774
		Establishment.				
127	123	Clerks	35,640	} 55,140	{ 36,240	} 54,931
320	311	Servants	18,792		19,308	
			54,432	55,140	55,548	54,931
		Contingencies	3,516	2,808	3,400	3,603
		Official Postage.				
		Purchase of Service Stamps and Bearing Postage	20	20	20	10
		Total 9, Excise, Rupees	59,000	59,000	60,000	59,318
		IMPERIAL	30,000	30,000	30,000	29,659
		PROVINCIAL	29,000	29,000	30,000	29,659

EXPENDITURE—*continued.*

10.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
COLLECTION OF RATES AND CESSES—PROVINCIAL—				
General Local Fund—				
Lumbardars' percentage on Cess levied under Act V of 1878	27,000	24,500	25,200	24,233
Patwaris' percentage on Cess levied under Act V of 1878	17,000	15,500	15,800	15,342
	44,000	40,000	41,000	39,575
LOCAL.				
COLLECTION OF RATES AND CESSES—LOCAL—				
District Fund—				
Lumbardars' percentage on Cess levied under Act V of 1878	76,000	72,500	74,400	72,701
Patwaris' percentage on Cess levied under Act V of 1878	48,000	46,500	46,600	46,016
Patwaris' Fees Fund (a)	5,86,000	5,86,000	...	...
	7,10,000	7,05,000	1,21,000	1,18,717
Total 10, Provincial Rates, Rupees	7,54,000	7,45,000	1,62,000	1,58,292

12.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF LICENSE TAX	2,000	2,000	2,000	1,930
Total 12, Assessed Taxes, Rupees	2,000	2,000	2,000	1,930
IMPERIAL	1,000	1,000	1,000	965
PROVINCIAL	1,000	1,000	1,000	965

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
A—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY ...	1,47,900	1,24,100	1,43,900	1,27,447
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS ...	2,060	1,860	2,160	2,171
III.—CONFISCATED DRIFT AND WAIF WOOD ...	10,000	12,100	14,900	79,086
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT	2,600	2,150	2,700	11,188
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT	38,100	36,600	36,200	38,043
VI.—LIVE AND DEAD STOCK	6,300	14,725	4,825	3,574
VII.—COMMUNICATIONS AND BUILDINGS	18,900	19,750	23,000	14,724
VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS	72,500	71,040	70,440	70,874
IX.—MISCELLANEOUS	1,640	2,675	1,875	1,543
Total A—Conservancy and Works, Rupees	3,00,000	2,85,000	3,00,000	3,48,650
Carried over	3,00,000	2,85,000	3,00,000	3,48,650

(a) [illegible]he Accounts and future Estimates to be shown under 5, Land Revenue "Allowances to District and Village Officers."

EXPENDITURE —*continued.*

13.—FOREST—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward	3,00,000	2,85,000	3,00,000	3,48,650
B—Establishments.				
I.—SALARIES:—				
a. Conservators	15,000	15,000	15,000	15,753
b. Superior Officers	1,23,369	1,23,369	1,23,369	1,22,519
c. Subordinate Forest and Depôt Establishments ...	83,484	83,484	84,767	80,311
d. Office Establishments	25,032	25,032	23,749	23,680
e. Deputation and Special Allowances ...	...	...	...	4,857
	2,46,885	2,46,885	2,46,885	2,47,120
II.—TRAVELLING ALLOWANCES:—				
a. Conservators	2,500	2,500	2,500	2,456
b. Superior Officers	20,910	21,330	22,400	22,009
c. Subordinate Forest and Depôt Establishments ...	8,170	8,170	7,600	9,671
d. Office Establishments	5,100	5,100	4,600	4,417
	36,680	37,100	37,100	38,553
III.—CONTINGENCIES:—				
a. Stationery...	2,050	2,050	2,050	1,505
b. Carriage of Tents and Records	2,900	2,900	2,900	2,993
c. Rents, Rates, and Taxes	5,215	4,795	4,795	3,997
e. Official Postage	2,900	2,900	2,900	2,861
f. Sundries	3,370	3,370	3,370	4,401
	16,435	16,015	16,015	15,757
Total B—Establishments, Rupees	3,00,000	3,00,000	3,00,000	3,01,430
Total 13, Forest, Rupees	6,00,000	5,85,000	6,00,000	6,50,080
IMPERIAL	3,00,000	2,93,000	3,00,000	3,25,040
PROVINCIAL	3,00,000	2,92,000	3,00,000	3,25,040

14.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	21,700	18,000	19,100	18,047
DISTRICT CHARGES	78,300	82,000	69,300	69,059
REVENUE RECORD ROOM CHARGES (*a*)	...	...	*32,600*	...
Total 14, Registration, Rupees	1,00,000	1,00,000	1,21,000	87,106
IMPERIAL	50,000	50,000	60,000	43,553
PROVINCIAL	50,000	50,000	61,000	43,553

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Superintendence	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General	10,800	9,800	10,800	10,800
...	1	Assistant do.	1,800	900	...	...
		Establishment.				
10	11	Clerks	4,647	4,300	4,277	3,862
9	9	Servants	381	382	382	382
			5,028	4,682	4,659	4,244
		Contingent Charges.				
		Travelling Allowances	1,680	800	1,200	999
		Service Postage Stamps	600	520	600	473
		House and Office Rent	...	48	576	576
		Office Expenses and Miscellaneous	1,792	1,250	1,265	955
			4,072	2,618	3,641	3,003
		Total Superintendence, Rupees	21,700	18,000	19,100	18,047

(*a*) Shewn under 5—Land Revenue. 'Collectors and Deputy Commissioners; &c., Establishment.'

EXPENDITURE—*continued.*

14.—REGISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		District Charges.				
		Commission to District Registrars ...	43,600	43,400	35,700	35,804
		Establishment.				
211	227	Clerks and Servants	33,191	33,300	32,300	31,861
		Contingent Charges.				
		Service Postage Stamps	300	200	300	205
		Office Expenses and Miscellaneous ...	1,209	5,100	1,000	1,189
			1,509	5,300	1,300	1,394
		Total District Charges, Rupees	78,300	82,000	69,300	69,059

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
DISTRICT POST ESTABLISHMENTS—PROVINCIAL ...	79,000	76,000	84,000	87,046
LOCAL.				
DISTRICT POST ESTABLISHMENTS—LOCAL	52,000	55,000	55,000	55,745
Total 15, Post Office, Rupees	1,31,000	1,31,000	1,39,000	1,42,791

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CIVIL OFFICES OF ACCOUNT AND AUDIT ...	1,54,000	1,49,000	1,49,000	1,65,006
CURRENCY DEPARTMENT	11,000	11,000	11,000	11,144
TOTAL IMPERIAL ...	1,65,000	1,60,000	1,60,000	1,76,150
PROVINCIAL.				
SALARY OF THE LIEUTENANT-GOVERNOR	96,000	96,000	96,000	96,000
STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR	23,000	22,600	22,100	21,055
TOUR EXPENSES	78,500	79,100	78,500	74,071
CIVIL SECRETARIAT	2,06,500	2,13,000	2,00,800	2,07,606
MILITARY SECRETARIAT	39,000	39,700	39,400	39,432
BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS	1,78,000	1,60,000	1,32,000	1,42,407
COMMISSIONERS	3,36,600	4,36,400	5,15,000	5,30,102
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES ..	8,400	8,200	8,200	8,119
TOTAL PROVINCIAL ...	9,66,000	10,55,000	10,92,000	11,18,792
LOCAL.				
LOCAL FUND ESTABLISHMENT IN PROVINCIAL OFFICES...	2,000	2,000	2,000	1,604
GENERAL ESTABLISHMENT OF LOCAL FUNDS (*a*) ...	...	...	...	79,957
TOTAL LOCAL ..	2,000	2,000	2,000	81,561
Total 18, General Administration, Rupees	11,33,000	12,17,000	12,54,000	13,76,503

(*a*) Charges on account of Local Fund Establishment in District Offices, hitherto shewn under 5—Land Revenue, should be shewn against this head in future Accounts and Estimates.

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs	Rs.
		Civil Office of Account and Audit				
		Salaries.				
1	1	Accountant-General	28,800	28,800	28,800	34,183
1	1	Deputy ditto	12,000	12,500	12,000	14,524
2	1	Assistant ditto	6,240	5,760	12,960	22,860
—	1	Chief Superintendent	5,280	5,000	...	...
			52,320	52,060	53,760	71,567
		Establishment.				
5	5	Superintendents	19,145	18,900	18,795	18,340
68	77	Clerks	70,254	65,000	65,766	64,143
20	24	Servants	1,980	1,970	1,704	1,703
			91,379	85,870	86,265	84,186
		Contingencies.				
		Section-writing	300	200	300	205
		Purchase of Newspapers for other Governments...	300	350	300	294
		Miscellaneous	6,601	7,235	6,100	6,561
			7,201	7,785	6,700	7,060
		Travelling Expenses.				
		Travelling Allowances...	1,300	1,485	475	551
		Official Postage.				
		Purchase of Service Stamps and Bearing Postage	1,800	1,800	1,800	1,642
		Total Civil Office of Account, &c., Rupees	1,54,000	1,49,000	1,49,000	1,65,006
		Currency Department.				
9	9	Clerks	8,640	8,640	8,640	8,958
5	5	Servants	384	384	384	383
		Purchase of Service Stamps and Bearing Postage	250	220	200	266
		Office Expenses and Miscellaneous	1,726	1,756	1,776	1,537
		Total Currency Department, Rupees	11,000	11,000	11,000	11,144
		PROVINCIAL. **Staff and Household of Lieutenant-Governor.**				
1	1	Private Secretary	9,600	9,400	9,000	7,548
1	1	Clerk	1,260	3,820	960	3,647
34	34	Servants	2,748		2,748	
			4,008	3,820	3,708	3,647
		Sumptuary Allowance	6,000	6,000	6,000	6,000
		Contingencies including Furniture Allowance ...	3,392	3,380	3,392	3,860
		Total Staff and Household, &c., Rupees	23,000	22,600	22,100	21,055

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued. **Tour Expenses.**	Rs.	Rs.	Rs.	Rs.
Civil Secretariat.				
Travelling and Deputation Allowances	19,000	16,600	10,000	14,499
Miscellaneous		1,000	9,000	1,274
	19,000	17,600	19,000	15,773
Military Secretariat.				
Travelling and Deputation Allowances	3,500	5,000	3,000	2,960
Miscellaneous				
Private Secretary.				
Travelling Allowances	1,000	2,000	1,000	1,211
Camp Establishments	1,000	1,000	1,000	233
Purchase and Repair of Tents and Furniture ...	15,000	10,000	15,000	5,880
Railways and Bullock Train Charges	12,000	8,000	12,000	4,622
Other Carriage Charges	18,000	9,000	18,000	12,124
Keep of Elephants	2,500	2,500	2,500	4,017
Contingencies and Miscellaneous	6,500	24,000	7,000	27,251
	56,000	56,500	56,500	55,338
Total Tour Expenses, Rupees	78,500	79,100	78,500	74,071
Civil Secretariat.				
Salaries.				
1884-85: 1 — Secretary	28,800	28,800	28,800	28,954
1885-86: 1 — Junior Secretary	17,000	16,300	16,300	17,859
1884-85: 1 — Under-Secretaries	21,800	21,100	22,900	23,049
1885-86: 1 — Under-Secretaries				
1884-85: 2 — Assistant Secretaries (including Meer-Moonshee)	13,140	12,800	12,600	14,882
1885-86: 2 — Assistant Secretaries (including Meer-Moonshee)				
	80,740	79,000	80,600	84,744
Establishment.				
1884-85: 38 — Clerks	73,900	68,900	55,000	53,115
1885-86: 57 — Clerks				
1884-85: 45 — Servants	4,100	3,700	3,500	3,528
1885-86: 53 — Servants				
1884-85: 7 — Temporary Establishment	1,500	2,800	1,500	2,414
1885-86: 7 — Temporary Establishment				
Hospital Assistants	...	900	...	880
	79,500	76,300	60,000	59,937
Contingencies.				
House and Office Rent	3,700	4,000	5,000	7,042
Purchase of Books and Periodicals	3,000	2,300	3,000	4,536
Contingencies and Miscellaneous	19,760	29,200	17,660	17,830
	26,460	35,500	25,660	29,408
Official Postage.				
Purchase of Service Stamps and Bearing Postage ...	12,000	14,700	12,000	13,787
Provincial Establishment in Secretariat Office ...	7,800	7,500	22,540	19,730
Total Civil Secretariat, Rupees	2,06,500	2,13,000	2,00,800	2,07,606
Military Secretariat.				
1884-85: 1 — Secretary	18,335	19,200	18,335	18,894
1885-86: 1 — Secretary				
1884-85: 9 — Clerks	14,580	14,580	14,580	14,580
1885-86: 9 — Clerks				
1884-85: 17 — Servants	1,344	1,344	1,344	1,272
1885-86: 17 — Servants				
Temporary Establishment	...	...	...	72
	15,924	15,924	15,924	15,924
House-rent	1,200	1,200	1,200	1,750
Purchase of Service Postage Stamps and Bearing Postage	1,.ob	1,200	1,200	957
Office Expenses and Miscellaneous ...	2,341	2,176	2,741	1,907
Total Military Secretariat, Rupees	39,000	39,700	39,400	39,432

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85	Numbers. 1885-86	*PROVINCIAL—continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Board of Revenue, Financial Commissioner and Establishments.				
		Salaries.				
1	2	Financial Commissioners	78,000	62,516	38,400	41 657
2	2	Secretaries	24,200	22,020	24,200	28,174
3	2	Assistant Secretaries	10,200	8,200	10,200	7,200
			1,12,400	92,736	72,800	77,031
		Establishment.				
24	26	Clerks	40,391	38,460	37,608	36,370
23	29	Servants	2,340	2,020	1,860	1,858
...	2	Temporary Establishment	1,080	400	...	493
			43,811	40,880	39,468	38,721
		Travelling Allowances	4,059	7,550	4,600	6,330
		Purchase of Service Stamps and Bearing Postage	6,600	6,650	5,000	6,130
		Office Expenses and Miscellaneous ...	10,130	11,384	10,132	13,549
		House and Office Rent	1,000	800	...	646
		Total Board of Revenue, Financial Commissioner, &c., Rupees	1,78,000	1,60,000	1,32,000	1,42,407
		Commissioners.				
		Salaries.				
10	6	Commissioners	2,22,000	2,80,000	3,40,000	3,51,446
		Establishment.				
98	60	Clerks	79,260	} 1,21,700	{ 1,30,920	} 1,38,837
111	66	Servants	4,464		7,668	
		Temporary Establishment	...	500	...	...
			83,724	1,22,200	1,38,588	1,38,837
		Contingencies.				
		Office Rent	780	780	780	1,092
		Miscellaneous	13,876	17,170	17,992	18,692
			14,656	17,950	18,772	19,784
		Travelling Allowances	4,400	5,000	4,400	5,689
		Purchase of Service Stamps and Bearing Postage	11,100	10,000	11,800	12,900
		Commissioners' Office Establishment—Provincial	720	1,250	1,440	1,446
		Total Commissioners, Rupees	3,36,600	4,36,[illegible]00	5,15,000	5,30,102

19.—LAW AND JUSTICE.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
HIGH COURT JUDGES	2,03,300	2,03,200	2,08,400	1,94,356
PROVINCIAL HIGH COURT ESTABLISHMENTS ...	1,03,500	1,06,400	1,02,300	1,02,252
LAW OFFICERS	35,000	38,600	29,200	27,308
CIVIL AND SESSIONS COURTS	11,54,700	8,70,400	8,17,000	7,29,094
COURTS OF SMALL CAUSES	36,000	37,900	42,300	37,522
CRIMINAL COURTS	12,01,200	11,83,100	11,69,000	11,83,940
JAILS	9,50,000	9,07,800	9,85,800	8,89,579
REFUNDS	34,300	34,600	34,000	40,439
Total 19, Law and Justice, Rupees	37,18,000	33,82,000	33,88,000	32,04,490

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Provincial High Court Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Registrar	14,500	17,600	14,400	14,400
1	1	Deputy Registrar	7,200	7,200	7,200	6,165
			21,700	24,800	21,600	20,565
		Establishment.				
9	9	Interpreters and Translators	13,800	16,300	13,800	16,724
33	33	Clerks	38,580	48,000	38,580	44,908
33	33	Servants	2,688	3,000	2,688	3,610
26	25	Temporary Establishment	12,336	...	12,396	...
			67,404	67,300	67,464	65,242
		Contingencies.				
		Allowance to Witnesses and Jurors ...	100	1,000	...	30
		Purchase of Books	1,500	700	1,000	3,985
		Office Rent	480	480	480	480
		Office Expenses and Miscellaneous ...	5,916	5,820	6,056	5,927
			7,996	8,000	7,536	10,422
		Travelling Allowances	400	500	200	...
		Purchase of Service Stamps and Bearing Postage...	6,000	5,800	5,500	6,023
		Total Provl. High Court Estabts., Rupees	1,03,500	1,06,400	1,02,300	1,02,252
Numbers. 1884-85.	**Numbers. 1885-86.**	**Law Officers.**				
1	1	Government Advocate	17,280	17,280	17,280	12,665
...	1	Junior ditto	7,200	3,000	...	...
3	3	Clerks including Personal Assistant ...	4,780	5,930	6,480	6,566
3	3	Servants	216	216	216	216
			4,996	6,146	6,696	6,782
		Contingencies.				
		Law Charges	1,500	9,500	1,500	5,332
		Office Rent	720	720	720	720
		Miscellaneous	1,354	1,304	1,654	1,188
			3,574	11,524	3,874	7,240
		Travelling Allowances...	1,800	500	1,200	525
		Purchase of Service Stamps and Bearing Postage	150	150	150	96
		Total Law Officers, Rupees	35,000	38,600	29,200	27,308
Numbers. 1884-85.	**Numbers. 1885-86.**	**Civil and Sessions Courts.**				
		Salaries.				
2	...	Additional Commissioners of the Jullunder and Amritsur Divisions	...	} 62,700	{ 51,000	} 76,725
1	...	Joint, Additional or Assistant Judge ...	...		27,000	
22	...	Judicial Assistants	...	1,54,300	2,43,550	2,45,564
...	13	Divisional Judges	3,26,280	1,08,700	...	...
...	9	District Judges	1,45,440	48,500	...	...
...	14	Extra Assistant Commissioners ...	1,23,600	41,200	...	...
			5,95,320	4,15,400	3,21,550	3,22,289
		Establishment.				
41	227	Clerks and Servants	1,03,522	44,200	13,632	16,189
84	83	Moonsiffs	1,81,200	1,78,000	1,85,100	1,71,322
164	160	Moonsiffs' Establishment	24,000	23,000	21,720	20,967
		Temporary Establishment	50	...	...	126
			3,08,772	2,45,200	2,20,452	2,08,604
		Charges for Service of Judicial Process.				
234	233	Bailiffs and Nazirs	49,740	49,000	49,530	47,166
2,145	2,259	Peons	1,49,328	1,41,100	1,38,204	1,35,398
			1,99,068	1,90,100	1,87,734	1,82,564
		Contingencies.				
		Office Rent	3,240	1,000	...	774
		Official Postage	17,500	5,000	4,000	3,131
		Travelling Allowances	11,800	8,000	6,600	8,936
		Miscellaneous	19,000	5,700	1,664	2,796
			51,540	19,700	12,264	15,637
		Reorganisation of the Punjab Commission ...	...	...	75,000	...
		Total Civil and Sessions Courts, Rupees	11,54,700	8,70,400	8,17,000	7,29,094

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Courts of Small Causes.	Rs.	Rs.	Rs.	Rs.
		MOFUSSIL.				
3	3	Judges	20,400	22,820	28,800	23,850
...	1	Registrar	3,000	1,750	...	...
12	13	Clerks	9,360	10,307	10,620	10,560
9	10	Servants	564	539	504	503
			9,924	10,846	11,124	11,063
		Office Rent	36	46	36	36
		Office Expenses and Miscellaneous ...	2,060	1,903	1,800	2,013
			2,096	1,949	1,836	2,049
		Travelling Allowances	200	200	200	186
		Purchase of Service Stamps and Bearing Postage...	380	335	340	374
		Total Courts of Small Causes, Rupees	36,000	37,900	42,300	37,522
		Criminal Courts.				
		Salaries.				
		Moiety of the Salaries of Deputy, Assistant and Extra Assistant Commissioners, as particularised under Grant 5, "Collectors' and Deputy Commissioners', &c., Establishments," page 14	6,09,790	5,92,800	5,85,100	5,83,048
8	8	Cantonment Magistrates	85,600	82,000	85,600	86,533
		Deputation Allowances	3,210	3,200	3,800	3,093
			6,98,600	6,78,000	6,74,500	6,72,674
		Establishment.				
588½	580	Clerks	3,01,356	3,08,000	3,12,630	3,11,613
265	305½	Servants	19,194	17,900	16,752	18,161
37	51	Honorary Magistrates' Establishment ...	7,860	7,700	8,100	7,151
		Temporary Establishment	...	200	...	195
			3,28,410	3,33,800	3,37,482	3,37,120
		Contingencies.				
		Diet and Road Money to Witnesses ...	41,500	41,[illegible]00	42,600	45,288
		Law Books	4,400	4,[illegible]00	2,736	3,953
		Office Rent	4,576	4,850	4,750	4,555
		Office Expenses and Miscellaneous ...	45,514	45,500	41,932	47,978
			95,990	96,250	92,018	1,01,774
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers	25,800	24,500	21,000	21,573
		Travelling and Tentage Allowances of Establishment	6,900	5,500	5,000	5,991
			32,700	30,000	26,000	27,564
		Official Postage.				
		Purchase of Service Stamps and Bearing Postage	45,500	45,050	39,000	44,808
		Total Criminal Courts, Rupees	12,01,200	11,83,100	11,69,000	11,83,940

EXPENDITURE—*continued*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Jails.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		INSPECTION AND GENERAL SUPERINTENDENCE.				
1	1	Inspector-General	18,000	17,728	18,000	18,000
8	8	Clerks	8,880	8,400	8,280	8,228
6	6	Servants	384	400	384	384
			9,264	8,800	8,664	8,612
		Travelling Allowances	1,700	1,500	2,500	1,259
		Service Postage Stamps	1,300	1,100	1,300	1,230
		Office Expenses and Miscellaneous ...	1,336	1,372	1,436	1,535
			4,336	3,972	5,236	4,024
		TOTAL INSPECTION AND GENERAL SUPERINTENDENCE ...	31,600	30,500	31,900	30,636
Numbers. 1884-85.	Numbers. 1885-86.	CENTRAL JAIL. *Salaries.*				
1	1	Superintendent	12,600	10,500	10,325	10,147
1	1	Deputy Superintendent	3,000	3,100	3,000	3,034
1	1	Assistant Surgeon	1,200	1,200	1,200	1,255
			16,800	14,800	14,525	14,436
		Establishment.				
4	4	Native Doctors, Apothecaries, Compounders, &c.	1,080	1,200	1,320	1,320
5	5	Jailors and Turnkeys	2,232	2,200	2,232	2,180
2	2	Warders	1,920	1,920	1,920	1,920
8	8	Clerks and Servants	2,604	2,700	2,724	2,688
40	40	Night-watchmen	3,024	3,020	3,024	3,010
2	2	Jail Teachers	660	660	660	670
38	38	Contingent Guard (Permanent) ...	3,708	3,000	3,708	1,806
		Contingent Guard (Temporary) ...	7,000	6,100	7,000	7,966
			22,228	20,800	22,588	21,560
		Supplies and Services.				
		Rations	35,000	33,000	45,000	31,708
		Clothing and Bedding	10,000	10,000	10,000	14,561
		Hospital Charges	4,500	4,000	6,000	4,494
			49,500	47,000	61,000	50,763
		Contingent Charges.				
		Service Postage Stamps	250	200	250	198
		Travelling Allowance of Establishment ...	300	400	400	52
		Contingencies and Miscellaneous ...	12,122	13,000	11,637	11,850
			12,672	13,600	12,287	12,100
		TOTAL CENTRAL JAIL ...	1,01,200	96,200	1,10,400	98,859
Numbers. 1884-85.	Numbers. 1885-86.	DISTRICT JAILS. *Establishment.*				
28	29	Allowance to Superintendents ...	51,900	50,000	43,500	42,860
2	1	Assistant Surgeons	1,800	2,400	2,400	2,548
36	34	Native Doctors, Hospital Assistants, &c.	18,990	19,600	20,190	18,795
30	32	Compounders and Dressers ...	2,784	2,750	2,616	2,625
141	141	Jailors and Turnkeys	34,152	34,650	34,056	33,973
76	78	Clerks	22,140	22,150	21,480	21,217
19	18	Servants	2,028	2,550	1,716	2,272
24	23	Jail Teachers	5,004	5,300	5,340	5,190
324	331	Night-watchmen	25,872	25,200	25,380	26,798
2	...	Warders	...	..	252	...
		Contingent Guard	82,222	61,000	81,168	55,516
		Temporary Establishment	...	200	...	168
		Permanent Guard	...	12,500	...	9,696
			2,46,892	2,38,300	2,38,098	2,21,658
		Carried over ...	2,46,892	2,38,300	2,38,098	2,21,658
			1,32,800	1,26,700	1,42,300	1,29,495

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward ...	1,32,800	1,26,700	1,42,300	1,29,495
DISTRICT JAILS—*continued.*				
Brought forward ...	2,46,892	2,38,300	2,38,098	2,21,658
Supplies and Services.				
Rations	1,99,108	1,80,000	2,17,400	1,88,771
Clothing and Bedding ...	71,500	58,000	68,900	58,081
Hospital Expenses	14,600	9,500	17,000	9,403
Passage Money of Convicts	4,200	12,500	4,400	10,836
English Medicines supplied by Military Department	...	9,000	...	9,004
	2,89,408	2,69,000	3,07,700	2,76,095
Contingent Charges.				
Travelling Allowances	1,400	800	1,100	591
Service Postage Stamps	1,800	1,600	1,800	1,291
Miscellaneous and Contingent Charges ...	45,840	40,000	41,642	39,347
House and Office Rent...	960	500	960	880
	50,000	42,900	45,502	42,109
TOTAL DISTRICT JAILS, ...	5,86,300	5,50,200	5,91,300	5,39,862
LOCK-UPS.				
Lock-up Establishment	4,686	3,950	3,794	3,988
Lock-up Charges	7,914	10,550	9,906	11,141
Road Expenses of Prisoners under trial ...	4,000	3,200	3,800	3,189
Diet of Prisoners under trial ...	21,000	16,000	22,700	18,301
TOTAL LOCK-UPS, ...	37,600	33,700	40,200	36,619
JAIL MANUFACTURES.				
District Jails—				
Establishment	11,487	12,100	14,340	12,462
Temporary Establishment	1,100	100	580	84
Purchase of Raw Materials	1,47,700	1,65,000	1,66,000	1,50,632
Commission to Jailors	12,900	10,000	11,000	9,826
Miscellaneous	17,613	9,500	15,080	10,354
TOTAL JAIL MANUFACTURES, ...	1,90,800	1,96,700	2,07,000	1,83,358
CHARGES FOR TRANSPORTATION OF CONVICTS.				
Transportation Charges of Prisoners ...	2,500	500	5,000	245
Total Jails, Rupees	9,50,000	9,07,800	9,85,800	8,89,579

EXPENDITURE—*continued.*

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAY POLICE	96,000	88,000	88,000	77,892
SPECIAL FRONTIER POLICE	76,000	77,000	65,000	66,463
TOTAL, IMPERIAL ...	1,72,000	1,65,000	1,53,000	1,44,355
PROVINCIAL.				
SUPERINTENDENCE	1,35,200	1,37,100	1,40,000	1,42,873
DISTRICT EXECUTIVE FORCE	28,98,300	29,26,400	28,99,600	29,20,911
SPECIAL POLICE	56,100	56,000	59,100	56,065
RAILWAY POLICE—PROVINCIAL	50,000	50,900	49,500	51,224
STATE RAILWAY POLICE	6,400	...	6,300	...
COLLECTION OF CATTLE TRESPASS FINES	32,000	30,800	31,500	30,699
REFUNDS	2,000	2,800	2,000	2,869
TOTAL, PROVINCIAL ...	31,80,000	32,04,000	31,88,000	32,04,641
Total, 20 Police, Rupees	33,52,000	33,69,000	33,41,000	33,48,996

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Superintendence.	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector-General	27,000	27,000	27,000	31,023
2	2	Personal Assistant to ditto (including Assistant District Superintendent) ...	13,200	11,500	18,000	12,545
3	3	Deputy Inspectors-General	46,800	46,500	46,800	46,483
			87,000	85,000	91,800	90,051
		Establishment.				
28	28	Clerks	26,040	26,850	26,040	27,879
18	18	Servants	1,344	1,430	1,344	1,451
			27,384	28,280	27,384	29,330
		Contingent Charges.				
		Travelling Allowances and Expenses	7,000	9,400	7,000	6,552
		Service Postage Stamps	5,200	3,670	5,200	3,724
		House and Office Rent	4,320	4,040	4,320	4,740
		Office Expenses and Miscellaneous	4,296	6,710	4,296	8,476
			20,816	23,820	20,816	23 492
		Total Superintendence, Rupees	1,35,200	1,37,100	1,40,000	1,42,873
		District Executive Force.				
		Salaries.				
31	31	District Superintendents	2,59,800	2,82,710	2,59,800	2,75,028
24	24	Assistant District Superintendents ...	93,000	86,600	93,000	88,271
			3,52,800	3,69,310	3,52,800	3,63,299
		Police Force.				
45	46	Inspectors	75,600	98,500	74,400	95,542
474	474	Deputy Inspectors	3,06,240	3,20,000	3,06,240	3,15,918
1,898	1,898	Sergeants	3,14,520	3,54,200	3,14,520	3,75,080
760	709	Constables, Mounted	1,70,160	2,01,000	1,82,400	1,81,699
11,110	11,097	Constables, Foot	8,99,112	12,29,700	8,94,636	12,25,344
		Good Conduct Stripes	11,352	11,800	11,352	12,086
		Allotment to Zillahdars	1,275	1,200	1,275	1,226
		Personal Allowance to men of old Police ...	1,416	1,000	1,416	1,202
106	106	Ferry Police	9,789	9,400	9,789	9,061
		River Police	2,991	500	2,991	...
		Choukidar	...	1,500	...	1,544
		Povindah Police	4,880	4,880	4,880	4,880
		Simla Guard	4,348	3,020	4,348	3,136
		Local Allowance for Simla Police ...	1,260	...	1,260	...
		Nowshera Cantonment Police ...	1,128	1,000	1,128	815
		Chinaman Jail Guards	8,978	...	...	...
			18,13,049	22,37,700	18,10,635	22,27,533
		Carried over ...	21,65,849	26,07,010	21,63,435	25,90,832

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
District Executive Force—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward ...	21,65,849	26,07,010	21,63,435	25,90,832
Establishment.				
Servants	...	...	4,416	5,641
Hospital Assistants and Native Doctors ...	...	..	6,264	6,558
Hospital Servants	...	...	5,508	7,962
	...	...	16,188	20,161
	21,65,849	26,07,010	21,79,623	26,10,993
DEDUCT—Probable Savings ...	30,100	...	30,100	...
	21,35,749	26,07,010	21,49,523	26,10,993
DEDUCT—Transfer for the cost of the Amritsar Pathankot Railway...	...	...	2,283	...
	21,35,749	26,07,010	21,47,240	26,10,993
Supplies and Services.				
Clothing	68,475	96,000	68,795	96,571
Arms and Accoutrements (including Ordnance Stores)	30,304	29,000	30,661	29,259
Medical Stores	...	...	4,000	5,867
	98,779	1,25,000	1,03,456	1,31,697
Contingent Charges.				
Handcuffs. beds, boxes, &c.	7,700	4,790	7,700	3,867
Travelling Allowances and Expenses ...	45,500	62,000	38,500	49,539
Office and House Rent	4,508	4,200	4,508	4,163
Rewards	11,285	12,000	11,285	13,445
Service Postage Stamps	17,900	16,000	17,900	17,436
Miscellaneous	47,996	74,900	50,017	70,063
Barkandaz guard supplied to Public Works Department	23,357	20,500	12,000	19,708
	1,58,246	1,94,390	1,41,910	1,78,221
Cantonment and Municipal Police	5,05,526	...	5,06,994	...
Total District Executive Force, Rupees	28,98,300	29,26,400	28,99,600	29,20,911
Special Police.				
Special Police	12,000	7,000	15,000	8,656
BORDER POLICE.				
Secret Police	12,600	17,000	12,600	15,623
Dehra Ghazi Khan Police	31,500	32,000	31,500	31,786
Dehra Ismail Khan Police				
TOTAL BORDER POLICE,	44,100	49,000	44,100	47,409
Total Special Police, Rupees	56,100	56,000	59,100	56,065
Railway Police—Provincial.				
Numbers. 1884-85. 1885-86.				
1 1 Assistant Inspector-General ...	8,400	10,500	8,400	11,803
3 3 Inspectors	5,400	5,100	5,400	4,915
6 6 Sub-Inspectors	3,840	4,100	3,840	4,734
27 27 Sergeants	4,380	4,700	4,380	4,412
228 228 Constables	20,328	21,400	20,328	20,692
3 3 Servants	144	110	144	83
Supplies and Services.	42,492	45,910	42,492	46,639
Clothing	1,275	1,390	1,275	1,390
Contingent Charges.				
Travelling Allowances	1,200	2,000	1,200	1,507
Service Postage Stamps	26	25	26	25
House and Office Rent	1,050	700	1,050	819
Miscellaneous	1,908	875	1,957	844
	4,184	3,600	4,233	3,195
Raiwind-Ganda-Singh-wala Line	2,049	...	1,500	...
Total Railway Police,—Provincial, Rupees	50,000	50,900	49,500	51,224

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

PROVINCIAL—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Collection of Cattle Trespass Fines.	Rs.	Rs.	Rs.	Rs.
Pay of Pound-keepers	31,254	30,300	30,980	30,515
Contingent Charges	746	500	520	184
Total, Collection of Cattle Trespass Fines, Rupees	32,000	30,800	31,500	30,699

22.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECTION	41,400	31,800	39,700	49,652
INSPECTION	75,600	70,300	78,000	73,935
GOVERNMENT COLLEGES, GENERAL	50,100	50,500	53,500	55,829
GOVERNMENT SCHOOLS	1,63,400	1,59,300	1,62,600	1,68,577
NORMAL SCHOOLS OR TRAINING COLLEGES ...	22,000	17,900	19,300	16,773
TECHNICAL SCHOOLS	21,400	21,200	21,800	21,881
SCHOLARSHIPS	40,500	35,900	36,500	27,280
PRIZES	...	100	...	294
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE ...	2,000	2,800	4,000	3,507
GOVERNMENT BOOK DEPÔT	43,400	54,000	35,000	64,489
GRANTS-IN-AID	2,77,000	2,18,500	2,50,000	2,19,913
MISCELLANEOUS	14,100	9,500	10,600	8,641
REFUNDS	100	200	1,000	1,835
TOTAL, PROVINCIAL ...	7,51,000	6,72,000	7,12,000	7,12,606
LOCAL.				
INSPECTION—LOCAL	55,000	54,000	52,900	54,944
GOVERNMENT SCHOOLS—LOCAL	2,88,200	2,90,000	2,76,700	2,68,816
GIRLS' SCHOOLS—LOCAL	8,400	8,100	8,400	8,343
NORMAL SCHOOLS—LOCAL	12,490	12,500	12,490	12,946
TECHNICAL SCHOOLS—LOCAL	1,800	1,800	2,860	1,541
SCHOLARSHIPS—LOCAL	53,200	40,000	51,020	48,062
PRIZES—LOCAL	2,800	1,400	2,510	2,206
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE—LOCAL	1,410	2,400	1,450	3,161
GRANTS-IN-AID—LOCAL	57,800	57,000	60,180	47,288
MISCELLANEOUS—LOCAL	12,900	7,800	9,490	10,121
TOTAL, LOCAL ...	4,94,000	4,75,000	4,78,000	4,57,428
Total 22, Education, Rupees	12,45,000	11,47,000	11,90,000	11,70,034

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Provincial. **Direction.**				
		Salary.				
1	1	Director of Public Instruction ...	24,000	16,416	24,000	33,636
		Establishment.				
11	11	Clerks and Moonshees ...	10,560	10,700	10,560	11,111
8	8	Servants	588	588	588	588
			11,148	11,288	11,148	11,699
		Contingent Charges.				
		Travelling Allowances	2,300	700	1,320	968
		Service Postage Stamps	1,700	1,500	1,600	1,631
		Miscellaneous	2,252	1,896	1,632	1,718
			6,252	4,096	4,552	4,317
		Total Direction, Rupees	41,400	31,800	39,700	49,652
		Inspection.*				
		Salaries.				
4	4	Inspectors of Schools	44,400	43,000	48,000	44,488
4	4	Assistant Inspectors and Inspectresses ...	12,240	11,500	12,240	12,509
			56,640	54,500	60,240	56,997
		Establishment.				
10	10	Moonshees and Clerks	3,960	3,960	3,960	3,897
16	15	Servants	852	920	924	898
		Temporary Establishment	75	..	150	...
			4,887	4,880	5,034	4,795
		Contingent Charges.				
		Travelling Allowances	9,740	8,000	9,080	9,772
		Service Postage Stamps	530	500	510	460
		House and Office Rent	180	180	180	180
		Miscellaneous	3,623	2,240	2,956	1,731
			14,073	10,920	12,726	12,143
		Total Inspection, Rupees	75,600	70,300	78,000	73,935
		Government Colleges, General.				
		Salaries.				
1	1	Principal	15,000	15,000	15,000	22,975
8	5	Professors and Assistants	30,600	31,600	31,710	28,559
			45,600	46,600	46,710	51,534
		Establishment.				
1	1	Librarian	600	900	600	900
7	8	Servants	696	396	396	396
		Allowance to Superintendent of Boarding-house	120	120	120	...
			1,416	1,416	1,116	1,296
		Contingent Charges.				
		House and Office Rent...	1,200	1,200	1,200	1,200
		Service Postage Stamps	20	15	20	10
		Miscellaneous	1,864	1,269	4,454	1,789
			3,084	2,484	5,674	2,999
		Total Govt. Colleges, General, Rupees	50,100	50,500	53,500	55,829

* Includes Subordinate Inspection.

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL—continued.* Government Schools.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		LOW OR DISTRICT SCHOOLS.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
203	208	Head Masters, Masters, Teachers, &c. ...	1,51,512	1,51,200	1,50,156	1,51,557
83	87	Servants	3,204	3,000	2,964	2,936
			1,54,716	1,54,200	1,53,120	1,54,493
		Contingent Charges.				
		Travelling Allowances of Teachers ...	900	1,100	...	1,068
		Purchase of Furniture	1,600	...	1,900	...
		Grants for Libraries	2,000	100	4,000	86
		Service Postage Stamps	555	500	...	543
		Office and House Rent	1,320	900	1,320	1,320
		Miscellaneous	2,309	2,500	2,260	11,067
			8,684	5,100	9,480	14,084
		Total Government Schools, Rupees	1,63,400	1,59,300	1,62,600	1,68,577
		Normal Schools or Training Colleges.				
		Establishment.				
1	1	Principal, Training College	12,000	12,000	12,000	11,925
3	6	Asst. Supdt., Training College, Masters and Laboratory Assistants	8,400	3,400	4,200	3,048
11	11	Masters, Teachers and others ...	10,140	11,400	10,140	1,056
19	15	Servants	876	1,200	1,116	136
			31,416	28,000	27,456	16,165
		Contingent Charges.				
		Grants for Libraries	300	...	800	...
		Service Postage Stamps	115	100	115	15
		Travelling Allowances	100	200	100	13
		House and Office Rent	1,400	1,225	1,200	...
		Miscellaneous	1,159	875	2,119	580
			3,074	2,400	4,334	608
			34,490	30,400	31,790	16,773
		DEDUCT—District Fund Charges ...	12,490	12,500	12,490	...
		Total Normal Schools, &c., Rupees	22,000	17,900	19,300	16,773
		Technical Schools.				
		SCHOOL OF ART.				
		Salary.				
1	1	Principal	10,800	10,800	10,800	10,800
8	8	Establishment	2,172	2,100	2,172	2,112
		Contingent Charges	1,968	1,400	1,968	...
		Service Postage Stamps	60	100	60	3,395
			15,000	14,400	15,000	16,307
		PATWARIS' SCHOOL	6,400	6,800	6,800	5,574
		Total Technical Schools, Rupees	21,400	21,200	21,800	21,881
		Scholarships.				
		IN COLLEGES	14,500	10,200	9,000	10,120
		Schools, Low	18,000	15,300	18,260	17,160
		Normal Schools	8,000	10,400	9,240	...
			26,000	25,700	27,500	17,160
		Total Scholarships, Rupees	40,500	35,900	36,500	27,280

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.				
		Prizes.	Rs.	Rs.	Rs.	Rs.
		IN COLLEGES	...	...		294
		IN SCHOOLS	...	100	...	...
		Total Prizes, Rupees	...	100	...	294
		Government Book Depot.				
1	...	Curator	...	3,600	3,600	3,600
7	3	Clerks and Moonshees	5,095	3,300	3,300	3,331
4		Translators	...	3,500	4,560	4,051
5	2	Servants	144	400	384	384
			5,239	7,200	8,244	7,766
		Contingent Charges.				
		Purchase of Books	20,000	14,000	...	18,829
		Service Postage Stamps	275	200	...	258
		Miscellaneous	100	100	...	670
			20,375	14,300	...	19,757
			25,614	25,100	11,844	31,123
		EDUCATIONAL PRESS. *Establishment.*				
25	19	Clerks, Printers and Examiners ...	4,680	4,200	6,048	5,383
26	15	Readers, Compositors and Pressmen ...	1,896	2,100	2,904	3,173
92	58	Servants and others	3,204	3,600	4,884	4,883
			9,780	9,900	13,836	13,439
		Contingent Charges.				
		Purchase of Printing Paper and other Materials ...	8,006	9,000	9,320	7,405
		Book-binding		2,000		12,522
		Contingencies		8,000		...
			8,006	19,000	9,320	19,927
			17,786	28,900	23,156	33,366
		Total Government Book Depôt, Rupees	43,400	54,000	35,000	64,489
		Grants-in-aid.				
		To Colleges—				
		Punjab University College	23,760	21,300	21,000	21,000
		St. Stephen's College, Delhi	5,400	5,400	5,400	4,950
			29,160	26,700	26,400	25,950
		To Schools—				
		Higher Schools	86,838	72,300	63,558	21,048
		Middle ditto				54,945
		Lower ditto	55,592	50,000	80,982	51,020
		Female ditto	52,627	46,200	51,547	48,379
		Normal ditto	15,488	12,000	17,288	11,796
			2,10,545	1,80,500	2,13,375	1,87,188
		Building Grants	26,500	6,000	23,250	6,775
		Miscellaneous—				
		Scholarships	235	...	235	...
		Grants under Acts XIII and XIV	...	4,000	180	.
		Miscellaneous	560	...	560	...
		Library Grant	10,000	1,300	...	...
			10,795	5,300	975	...
			2,77,000	2,18,500	2,64,000	2,19,913
		DEDUCT,—Probable savings . .	...	...	14,000	...
		Total Grants-in-aid, Rupees	2,77,000	2,18,500	2,50,000	2,19,913

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

PROVINCIAL—continued. Miscellaneous.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Charges of Endowed Schools	7,000	6,500	7,000	6,420
Miscellaneous	7,100	3,000	3,600	2,221
Total Miscellaneous, Rupees	14,100	9,500	10,600	8,641

23.—ECCLESIASTICAL.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
ECCLESIASTICAL ESTABLISHMENTS	2,09,700	2,05,000	2,05,000	1,89,601
CEMETERY ESTABLISHMENT	5,300	5,000	5,000	5,263
Total 23, Ecclesiastical, Rupees	2,15,000	2,10,000	2,10,000	1,94,864

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Ecclesiastical Establishment	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
		Church of England.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
7	7	Chaplains	74,400	80,200	69,600	67,095
14	14	Junior Chaplains	84,000	79,200	84,000	81,031
2	2	Ministers of the Additional Clergy Society and others	3,600	6,000	3,600	7,313
		Allowance to Chaplain, Railway Church, Lahore and Rawulpindi ...	2,400		2,400	
			1,64,400	1,65,400	1,59,600	1,55,439
		Establishment.				
95	95	Church Establishment	7,044	7,000	6,660	6,719
		TOTAL CHURCH OF ENGLAND, RUPEES ...	1,71,444	1,72,400	1,66,260	1,62,158
		Church of Scotland.				
4	5	Chaplains	9,600	10,100	9,600	5,289
3	3	Church Establishments	250	200	250	60
		TOTAL CHURCH OF SCOTLAND, RUPEES ...	9,850	10,300	9,850	5,349
		Contingent Charges.				
		House Rent	1,100	600	600	600
		Miscellaneous	7,251	4,500	5,800	3,770
			8,351	5,100	6,400	4,370
		Travelling Expenses.				
		Travelling Allowances	15,044	12,200	16,990	12,298
		Conveyance Allowance	3,000	3,200	3,600	3,466
			18,044	15,400	20,590	15,764
		Official Postage.				
		Purchase of Service Stamps	211	150	100	160
		Church of Rome.				
		Miscellaneous	1,800	1,650	1,800	1,800
		Total Ecclesiastical Establishment, Rupees	2,09,700	2,05,000	2,05,000	1,89,601

EXPENDITURE —*continued.*

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL ESTABLISHMENT—PROVINCIAL	3,29,000	3,23,200	3,22,900	3,31,507
VACCINATION	30,700	30,900	30,000	28,578
HOSPITALS AND DISPENSARIES	43,000	37,700	21,700	19,643
SANITARY COMMISSIONER	36,200	36,000	35,900	44,713
GRANTS FOR MEDICAL PURPOSES	600	10,800	400	11,400
MEDICAL SCHOOL	64,000	62,400	69,200	62,310
LUNATIC ASYLUM	38,000	33,500	34,700	35,644
CHEMICAL EXAMINER	2,400	1,400	2,100	923
REFUNDS	100	1,100	100	4
TOTAL, PROVINCIAL ...	5,44,000	5,37,000	5,17,000	5,34,722
LOCAL.				
MEDICAL ESTABLISHMENT—LOCAL	10,700	19,000	12,900	19,710
VACCINATION—LOCAL	42,200	42,700	38,300	36,260
HOSPITALS AND DISPENSARIES—LOCAL	1,68,000	1,65,000	1,72,600	1,71,377
SANITARY COMMISSIONER—LOCAL	4,300	5,000	3,600	4,554
GRANTS FOR MEDICAL PURPOSES—LOCAL... ...	24,300	21,000	24,900	15,036
MEDICAL SCHOOL—LOCAL	5,000	3,800	3,700	2,906
LUNATIC ASYLUM—LOCAL	21,500	21,500	...	17,819
TOTAL, LOCAL ...	2,76,000	2,78,000	2,56,000	2,67,662
Total 24, Medical Services, Rupees	8,20,000	8,15,000	7,73,000	8,02,384

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		PROVINCIAL. **Medical Establishment, Provincial.**				
		Salaries.				
1	1	Surgeon-General	24,000	22,144	24,000	26,310
18	15	Surgeons	1,59,600	1,62,700	1,59,950	1,53,921
9	9	Uncovenanted Officers	65,400	53,200	61,800	62,745
2	5	Assistant Surgeons	15,650	24,775	3,400	22,647
2	5	Allowances for attending Police ...	1,602	1,604	432	918
2	2	Allowances for attending Educational Institutions	720	720	720	720
5	5	Allowance for charge of Sub-divisional Stations	1,800	2,370	1,800	2,130
15	11	Reserve Assistant Surgeons	13,200	..	18,000	...
12	12	Collateral Charges	13,200	13,740	14,400	14,796
			2,95,172	2,81,253	2,84,502	2,84,187
		Establishment.				
4	3	Hospital Assistants and Native Doctors ...	1,140	5,692	2,891	7,575
6	6	Apothecaries, Compounders, and Dressers	552	1,093	552	2,685
6	6	Servants	816	420	816	216
		Surgeon-General's Establishments ...	7,214	7,202	7,034	6,964
36	25	Reserve Hospital Assistants... ...	9,060	...	12,240	...
			18,782	14,407	23,533	17,440
		Supplies.				
		Medicines purchased in the Country ...	621	190	230	212
		Medicines supplied by Military Department ...	3,120	6,266	5,480	6,770
			3,741	6,456	5,710	6,982
		Contingent Charges.				
		Travelling Allowances	18,830	16,903	16,500	18,975
		Service Postage Stamps	1,500	1,425	1,500	1,374
		Surgeon-General's Contingencies	2,500	2,300	2,500	2,102
		Miscellaneous	475	456	655	447
			23,305	21,084	21,155	22,898
		TOTAL ...	3,41,000	3,23,200	3,34,900	3,31,507
		DEDUCT—Probable savings ...	12,000	...	12,000	...
		Total, Medical Establishment, Provl., Rupees	3,29,000	3,23,200	3,22,900	3,31,507

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued. **Vaccination.**	Rs.	Rs.	Rs.	Rs.
		Salaries.				
2	2	Deputy Sanitary Commissioners ...	15,600	15,300	14,400	15,106
		Establishment.				
5	2	Native Superintendents	2,340	2,323	3,240	2,149
25	24	Vaccinators and Assistants	4,428	3,933	3,792	3,636
2	2	Clerks	1,200	1,233	1,200	1,284
4	5	Servants	360	369	288	274
			8,328	7,858	8,520	7,343
		Contingent Charges.				
		Travelling Allowances	5,450	6,000	5,000	5,249
		Service Postage Stamps	200	180	310	156
		Miscellaneous	1,122	1,562	1,770	724
			6,772	7,742	7,080	6,129
		Total Vaccination, Rupees	30,700	30,900	30,000	28,578
		Hospitals and Dispensaries.				
		Salaries.				
2	2	Assistant Surgeons, &c.	1,800	1,800	1,800	1,700
1	1	Superintendent	720	720	720	720
			2,520	2,520	2,520	2,420
		Establishment.				
5	31	Hospital Assistants and Native Doctors ...	9,486	10,200	2,700	2,990
8	39	Compounders, Dressers, and Apothecaries...	4,140	3,587	636	756
31	131	Servants	7,408	6,960	1,780	1,760
			21,034	20,747	5,116	5,506
		Supplies and Services.				
		Diet of Patients	5,000	4,475	4,840	4,591
		Medicines purchased in the Country ...	5,169	3,200	980	501
		Medicines supplied by Military Department	6,150	3,500	6,250	5,463
			16,319	11,175	12,070	10,555
		Contingent Charges.				
		Travelling Allowances	800	2,100	1,050	142
		Miscellaneous	2,327	1,158	944	1,020
			3,127	3,258	1,994	1,162
		Total Hospitals, &c., Rupees	43,000	37,700	21,700	19,643
		Sanitary Commissioner.				
1	1	Sanitary Commissioner	21,600	21,600	21,600	26,378
10	10	Clerks	7,250	7,250	7,200	10,594
7	7	Servants	492	500	480	498
			7,742	7,750	7,680	11,092
		Office Rent	840	980	840	818
		Travelling Allowances	2,400	2,040	2,000	2,613
		Service Postage Stamps	1,400	1,140	1,300	1,163
		Miscellaneous	2,218	2,490	2,480	2,649
			6,858	6,650	6,620	7,243
		Total, Sanitary Commissioner, Rupees	36,200	36,000	35,900	44,713

EXPENDITURE—*continued.*

24.—MEDICAL —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL —continued. **Medical School (Lahore).**	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Principal	16,800	16,800	16,800	15,728
3	3	Professors and Assistant Professors ...	18,780	19,700	22,980	19,850
3	3	Lecturers, Assistant Lecturers, and Demonstrators of Anatomy	8,400	8,400	8,400	8,400
			43,980	44,900	48,180	43,978
		Establishment.				
		Museum and Laboratory	360	360	360	360
2	2	Clerks	1,500	2,650	1,440	2,261
14	15	Servants	996		924	
			2,856	3,010	2,724	2,621
		Stipendiary Students.				
92	90	Medical Pupils	7,688	6,500	7,100	5,967
		Contingent Charges.				
		Scholarships and Prizes	4,048	4,500	6,000	5,443
		Service Postage Stamps	100	100	100	55
		Miscellaneous	5,328	3,390	5,096	4,246
			9,476	7,990	11,196	9,744
		Total, Medical School, Rupees	64,000	62,400	69,200	62,310
		Lunatic Asylum.				
		Salaries.				
2	2	Superintendents	4,800	4,800	4,800	4,800
1	1	Deputy Superintendent	3,240	3,030	2,640	2,648
			8,040	7,830	7,440	7,448
		Establishment.				
2	2	Native Doctors	1,340	1,215	540	563
1	1	Compounder and Dresser	96	96	96	95
2	2	Clerks	1,200	1,230	1,200	1,220
84	84	Servants and Guards	7,200	6,960	7,248	6,820
		Temporary Establishment	248	225	188	162
			10,084	9,726	9,272	8,860
		Supplies and Services.				
		Diet	17,143	14,000	15,360	16,378
		Clothing				
		Medicines of Patients				
			17,143	14,000	15,360	16,378
		Contingent Charges.				
		Miscellaneous	2,733	1,944	2,628	2,958
		Total, Lunatic Asylum, Rupees	38,000	33,500	34,700	35,644
		Chemical Examiner.				
		Establishment.				
2	1	Clerks	480	480	672	672
3	4	Servants	348	348	156	161
			828	828	828	833
		Contingent Charges.				
		Service Postage Stamps	60	60	60	58
		Miscellaneous	1,512	512	1,212	32
			1,572	572	1,272	90
		Total, Chemical Examiner, Rupees	2,400	1,400	2,100	923
		LOCAL. **Vaccination, Local.**				
		DISTRICT FUND CHARGES.				
		Establishment	38,800	40,200	38,300	33,864
		Contingent Charges	3,400	2,500		2,396
		Total, Vaccination, Local, Rupees	42,200	42,700	38,300	36,260

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

LOCAL—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Sanitary Commissioner, Local.				
DISTRICT FUND CHARGES.				
Establishment	2,800	4,200	3,600	4,484
Miscellaneous	1,500	800		70
Total, Sanitary Commissioner, Local, Rupees	4,300	5,000	3,600	4,554

25.—POLITICAL.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS	1,13,320	1,08,100	1,16,097	1,01,173
CHARGES ON NORTH-WEST FRONTIER	2,06,650	2,05,300	2,06,647	2,03,919
POLITICAL SUBSIDIES	...	..	12,00,000	6,02,509
ENTERTAINMENT OF ENVOYS AND CHIEFS	29,200	21,800	24,700	23,848
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &C....	25,930	17,700	29,200	19,337
REFUGEES AND STATE PRISONERS	1,83,960	1,75,100	1,80,063	1,80,750
MISCELLANEOUS	45,940	58,000	43,293	53,647
Total 25, Political, Rupees	6,05,000	5,86,000	18,00,000	11,85,183

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	**Political Agents.**	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
5	5	Political Agents and Assistants ...	67,920	72,100	64,200	67,776
2	2	Superintendents and Medical Officer ...	12,000	11,900	12,000	9,611
1	1	Native Agent	3,000	3,000	3,000	3,000
...		Assistant Surgeons	...	...	...	1,140
			82,920	87,000	79,200	81,527
		Establishment and Contingent Charges.				
6	6	Clerks	4,200	4,000	3,600	3,591
6	6	Servants	552	600	552	629
2	2	Temporary Establishment	96	100	96	...
7	4	Medical Establishment and Contingencies	2,392	2,900	3,258	2,815
		Pay of News-writers	7,200	5,600	7,200	4,800
		Establishment for collecting Khyber Tolls	2,160	2,100	2,160	2,140
		Travelling Allowance and Contingencies ..	13,800	5,800	20,031	5,671
			30,400	21,100	36,897	19,646
		Total, Political Agents, Rupees	1,13,320	1,08,100	1,16,097	1,01,173
		Charges on North-West Frontier.				
9	9	Establishments and Contingent charges on account of Khyber Tribes	6,006	6,000	6,003	7,563
		Allowances to Khyber Tribes ...	93,440	92,000	93,440	89,350
		Charges for Jezailchi Corps and Kohat Levies	83,832	84,000	83,832	84,032
		Payments for guarding Hill Passes ...	23,372	23,300	23,372	22,974
		Total Charges on N.-W. Frontier	2,06,650	2,05,300	2,06,647	2,03,919
		Political Subsidies.				
		Subsidy to the Amir of Kabul	...	...	12,00,000	6,02,509
		Durbar Presents and Allowances to Vakeels &c.				
		Durbar Presents	20,130	10,500	23,400	11,397
		Toshakhana Contingencies	5,800	7,200	5,800	7,940
		Total, Durbar Presents, &c., Rupees	25,930	17,700	29,200	19,337

EXPENDITURE —*continued.*

25.—POLITICAL—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Refugees and State Prisoners.				
Allowances to Cabul Refugees	1,83,816	1,75,100	1,80,063	1,28,320
Allowances for State Prisoners	144			52 430
Total, Refugees and State Prisoners, Rupees	1,83,960	1,75,100	1,80,063	1,80,750
Miscellaneous.				
Prisoners from Central India	240	420	420	315
Rewards for Intelligence	13,400	12,900	14,000	14,778
Pensions and Gratuities	480	480	480	480
Miscellaneous Charges	31,820	44,200	28,393	38,074
Total, Miscellaneous, Rupees	45,940	58,000	43,293	53,647

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ARCHÆOLOGICAL DEPARTMENT	...	...	500	44
GOVERNMENT BULL AND STALLION CHARGES ...	8,000	5,000	9,000	9,450
CENSUS	...	1,500	...	9,495
GAZETTEER AND STATISTICAL MEMOIRS	2,000	12,500	7,500	17,601
TOTAL, IMPERIAL ...	10,000	19,000	17,000	36,590
PROVINCIAL.				
REPAIRS OF MONUMENTS OF ANTIQUITY	200	200	200	264
PROVINCIAL MUSEUMS	3,800	3,800	3,794	3,926
MODEL OR EXPERIMENTAL FARMS	6,100	5,500	5,500	6,619
PUBLIC EXHIBITIONS AND FAIRS—PROVINCIAL ...	18,700	19,100	17,636	34,302
VETERINARY CLASS	7,500	7,600	7,600	6,802
BOTANICAL AND OTHER PUBLIC GARDENS	32,500	33,500	32,014	25,049
AGRICULTURAL DEPARTMENT	3,700	12,000	95,735	6,263
EMIGRATION	200	100	200	54
REGISTRATION OF RAILWAY TRAFFIC	1,800	1,800	1,800	1,800
PROVINCIAL STATISTICS	14,000	13,300	14,000	12,579
MISCELLANEOUS	4,400	3,100	2,521	4,974
REFUNDS	100	...	...	...
TOTAL, PROVINCIAL ...	93,000	1,00,000	1,81,000	1,02,632
LOCAL.				
MODEL OR EXPERIMENTAL FARMS	700	...	500	...
PUBLIC EXHIBITIONS AND FAIRS—LOCAL	6,500	4,500	7,900	3,617
GOVERNMENT BULL AND STALLION CHARGES ...	6,400	4,100	1,500	4,171
VETERINARY CLASS	3,400	4,100	...	741
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL ...	80,000	74,300	79,100	69,119
MISCELLANEOUS	...	3,000	...	6,612
TOTAL, LOCAL ...	97,000	90,000	89,000	84,260
Total 26, Scientific and other Minor Departments, Rupees	2,00,000	2,09,000	2,87,000	2,23,482

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Provincial Museum.				
Curator	1,200	1,200	1,200	1,200
Establishment and Contingencies	2,600	2,600	2,594	2,726
Total, Provincial Museum, Rupees	3,800	3,800	3,794	3,926
Model or Experimental Farms.				
Bruceabad Farm Establishment	2,990	4,500	2,615	4,815
Bruceabad Farm Contingencies	3,110	1,000	2,885	1,804
Total, Model or Experimental Farms, Rupees	6,100	5,500	5,500	6,619
Public Exhibitions and Fairs—Provincial.				
Cattle and Horse Fairs	18,400	18,000	17,036	22,934
Other Fairs	300	300	600	423
Calcutta International Exhibition	...	800	...	10,945
Total, Public Exhibitions and Fairs—Provincial, Rupees	18,700	19,100	17,636	34,302
Botanical and other Public Gardens—Provincial.				
Superintendent	600	600	600	600
Contingencies	1,800	1,800	1,800	1,800
Station Gardens	6,726	8,100	6,390	7,917
Establishment and contingencies of Agri-Horticultural Gardens	23,374	23,000	23,224	14,732
Total, Botanical and other Public Gardens, Provincial, Rupees	32,500	33,500	32,014	25,049
LOCAL.				
Botanical and other Public Gardens—Local.				
DISTRICT FUND CHARGES.				
Arboriculture	39,100	37,000	41,200	32,948
Donations to Gardens and Museums	5,300	3,000	7,000	3,148
Station Gardens	35,600	31,000	30,900	30,142
Subscription to Agri-Horticultural Society ...	...	3,300	...	2,881
Total, Botanical and other Public Gardens, &c., Rupees	80,000	74,300	79,100	69,119

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
TERRITORIAL AND POLITICAL PENSIONS	2,80,000	2,78,000	2,98,000	3,14,241
CHARITABLE ALLOWANCES	1,71,000	1,79,000	1,81,000	1,80,870
Total 27, Territorial and Political Pensions, Rupees	4,51,000	4,57,000	4,79,000	4,95,111

EXPENDITURE—*continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

DETAILS.

Territorial and Political Pensions.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Exceeding Rs. 5,000 per annum.	Rs.	Rs.	Rs.	Rs.
Dhurum Kour	10,000	10,000	10,000	10,000
Mahomed Akram Khan, Newab of Amb	6,000	12,000	6,000	...
Mahomed Yar Khan	6,000	6,000	6,000	6,000
Sultan Secunder	6,000	6,000	6,000	6,000
Ali Bahadoor Khan, heir of Fyz Tulab Khan ...	10,000	10,000	10,000	10,000
Juswunt Sing	7,860	7,860	7,860	7,862
Rani Maidno and others	...	...	7,291	4,881
Newab of Tonk	18,000	18,000	18,000	38,516
Ghulam Nuksh Band Khan, Khan Bahadur ...	...	..	...	429
Syud Yakub Khan Torah	10,000	10,000	10,000	10,000
	73,860	79,860	81,151	93,688
Not exceeding Rs. 5,000 per annum	2,06,140	1,98,140	2,16,849	2,20,553
Total, Territorial and Political Pensions, Rupees	2,80,000	2,78,000	2,98,000	3,14,241

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES (a) ...	...	...	1,000	...
PROVINCIAL.				
SUPERANNUATION AND RETIRED ALLOWANCES ...	4,96,000	5,15,000	4,85,000	5,03,890
COMPASSIONATE ALLOWANCES	33,000	34,000	39,000	37,656
GRATUITIES—PROVINCIAL	36,000	20,000	38,000	25,417
REFUNDS	...	...	...	123
TOTAL, PROVINCIAL ...	5,65,000	5,69,000	5,62,000	5,67,086
LOCAL.				
GRATUITIES	2,000	1,000	...	...
Total 29, Superannuation, &c., Allowances, Rupees	5,67,000	5,70,000	5,63,000	5,67,086

DETAILS.

Superannuation and Retired Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.	Amount payable in 1885-86.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
Imperial and Provincial Departments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	84,298	3,464	80,834	13,338	94,172		
Customs and Salt ...	35,296	3,244	32,052	...	32,052		
Stamps	5,078	...	5,078	...	5,078		
Excise	2,533	291	2,242	60	2,302		
Forest	3,757	360	3,397	...	3,397		
Post Office	8,711	426	8,285	...	8,285		
Telegraph	1,654	...	1,654	...	1,654		
General Administration ...	36,700	180	36,520	4,134	40,654		
Law and Justice ...	71,619	7,412	64,207	9,380	73,587	5,15,000	5,03,890
Police	1,48,067	9,347	1,38,720	14,273	1,52,993		
Marine	1,000	240	760	...	760		
Education	3,844	...	3,844	237	4,081		
Ecclesiastical ...	8,760	...	8,760	...	8,760		
Medical	7,896	36	7,860	583	8,443		
Political Agencies ...	4,730	236	4,494	...	4,494		
Public Works ...	62,400	8,050	54,350	1,860	56,210		
	4,86,343	33,286	4,53,057	43,865	4,96,922		
DEDUCT—Estimated Savings	343	...	...	...	922		
Total, Superannuation, &c., Rupees	4,86,000				4,96,000	5,15,000	5,03,890

(a) In the Accounts and future Estimates, this item should be entered under Provincial

EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.	Amount payable in 1885-86.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts 1883-84.
Compassionate Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mutiny Pensions ...	24,578	2,734	21,844	...	21,844	23,000	23,315
Miscellaneous Allowances and Rewards ...	13,981	3,280	10,701	120	10,821	11,000	14,341
Add or deduct for rounding	+441	...	...	...	+335	...	...
Total, Compassionate Allowances, Rupees	39,000				33,000	34,000	37,656

Gratuities, Provincial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Gratuities to discharged Public Servants	22,000	11,000	22,000	15,219
Ditto ditto Policemen	12,000	5,000	14,000	8,433
Marriage Dowries to Female Pensioners	2,000	4,000	2,000	1,765
Total, Gratuities, Rupees	36,000	20,000	38,000	25,417

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED IN THE COUNTRY—PROVINCIAL	1,20,600	1,14,000	1,04,000	1,12,725
GOVERNMENT PRESSES	1,22,300	1,25,200	1,53,900	1,36,431
PRINTING AT PRIVATE PRESSES	46,000	38,700	38,000	39,655
LITHOGRAPHY	56,000	46,000	50,000	47,007
STATIONERY SUPPLIED FROM CENTRAL STORES ...	75,000	72,000	70,000	60,690
REFUNDS	100	100	100	71
TOTAL, PROVINCIAL	4,20,000	3,96,000	4,16,000	3,96,579
LOCAL.				
PRINTING AT PRIVATE PRESSES—LOCAL	1,700	900	1,700	1,109
LITHOGRAPHY—LOCAL	300	100	300	895
TOTAL, LOCAL ..	2,000	1,000	2,000	2,004
Total 30, Stationery & Printing, Rupees	4,22,000	3,97,000	4,18,000	3,98,583

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Government Presses.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		SECRETARIAT PRESS.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Superintendent	4,800	8,680	4,800	7,160
		Establishment.				
10	15	Clerks, Printers, and Examiners ...	12,177	11,195	8,532	5,876
119	125	Readers, Compositors, and Pressmen ...	31,620	22,565	30,660	24,377
37	64	Servants and others	5,088	3,570	2,868	2,857
		Temporary Establishment	31,000	36,000	31,000	43,824
			79,885	73,330	73,060	76,934
		Supplies and Services.				
		Purchase of Materials and Stock	9,300	2,500	...	...
		Carried over ...	93,985	84,510	77,860	84,094

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*continued.*

Government Presses.—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
SECRETARIAT PRESS—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward ..	93,985	84,510	77,860	84,094
Contingent Charges.				
House and Office Rent	2,040	2,040	3,400	2,405
Travelling Allowance	4,500	3,750	3,000	3,583
Miscellaneous Expenses	15,739	10,300	9,540	6,870
	22,279	16,090	15,940	12,858
	1,16,264	1,00,600	93,800	96,952
JAIL PRESS.				
Establishment and Charges	6,036	16,500	27,648	26,050
Temporary Establishment	...	1,800	2,000	3,196
Stock and Materials	...	4,500	27,000	7,414
Miscellaneous	...	1,800	3,452	2,819
	6,036	24,600	60,100	39,479
Total, Government Presses, Rupees	1,22,300	1,25,200	1,53,900	1,36,431
Printing at Private Presses.				
Revenue.				
Treasury	2,790	2,200	2,100	42
Land Revenue	1,100	1,200	1,100	1,128
Settlement	500	1,000	2,000	1,115
Forest	1,400	1,200	700	1,356
Stamps	480	400	200	417
	6,270	6,000	6,100	4,058
Administration.				
Civil Secretariat	2,000	1,500	3,400	2,776
Financial Commissioner	13,400	12,700	9,000	12,085
Commissioners	500	500	300	691
Account and Audit	5,000	5,700	5,200	5,550
Currency	300	300	300	235
	21,200	20,700	18,200	21,337
Judicial.				
Chief Court	1,300	900	2,400	1,335
Government Advocate	50	30	50	32
Small Cause Court	50	70	50	76
Civil and Criminal Courts	1,300	1,500	500	1,269
Cantonment Magistrates	100	...	...	...
Civil and Sessions Courts	400	60	100	129
District Judges	150	...	...	...
	3,350	2,560	3,100	2,841
Miscellaneous.				
Jails	1,450	1,000	1,200	1,457
Registration	720	440	500	506
Police	7,350	4,700	4,100	6,049
Education	2,000	1,700	1,200	1,484
Medical	3,495	1,500	3,500	1,821
Miscellaneous	165	100	100	102
	15,180	9,440	10,600	11,419
Total, Printing at Private Presses, Rupees	46,000	38,700	38,000	39,655
Stationery supplied from Central Stores.				
Cost of Stationery supplied	75,000	72,000	70,000	60,690
Total, Stationery supplied from Central Stores, Rs.	75,000	72,000	70,000	60,690

EXPENDITURE —*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR REMITTANCE OF TREASURE ...	26,000	15,000	26,000	29,108
TOTAL, IMPERIAL ...	26,000	15,000	26,000	29,108
PROVINCIAL.				
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS ...	1,600	1,600	1,400	2,316
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEES	6,000	6,000	4,800	9,646
COST OF BOOKS AND PUBLICATIONS ...	2,400	2,300	2,300	9,013
DONATIONS FOR CHARITABLE PURPOSES ...	2,600	2,300	3,000	2,307
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS ...	2,500	2,500	2,400	1,962
REWARDS FOR DESTRUCTION OF WILD ANIMALS ...	7,000	7,000	5,500	7,001
PETTY ESTABLISHMENTS, PROVINCIAL	28,400	28,000	31,000	28,939
SPECIAL COMMISSIONS OF ENQUIRY	...	...	...	18,032
VICTUALLING FORTS	2,700	1,800	3,800	1,929
MISCELLANEOUS AND UNFORESEEN CHARGES ...	50,200	10,300	51,800	1,797
MISCELLANEOUS REFUNDS	8,600	7,200	2,000	8,878
TOTAL, PROVINCIAL ...	1,12,000	69,000	1,08,000	91,820
LOCAL.				
DONATIONS FOR CHARITABLE PURPOSES—LOCAL—(DISTRICT FUND)	2,200	1,800	1,800	7,361
REWARDS FOR DESTRUCTION OF WILD ANIMALS ...	3,400	5,000	...	3,037
PETTY ESTABLISHMENTS—LOCAL (DISTRICT FUND) ...	14,000	15,000	17,900	15,377
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL (DISTRICT FUND)	16,400	1,200	22,300	159
MISCELLANEOUS REFUNDS		1,000	..	963
TOTAL, LOCAL ...	36,000	24,000	42,000	26,897
Total 31, Miscellaneous, Rupees	1,74,000	1,08,000	1,76,000	1,47,825

DETAILS.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Donations for Charitable Purposes.	Rs.	Rs.	Rs.	Rs.
Interring Paupers	700	600	700	646
Maintenance of Indigent and Insane Persons ...	1,800	1,650	1,700	1,602
Other Charges	100	50	600	59
Total, Donations for Charitable Purposes, Rupees	2,600	2,300	3,000	2,307
Petty Establishments—Provincial.				
Staging Bungalows	24,535	24,800	27,070	25,679
Sansi Reformatories	1,280	1,200	1,280	1,250
Shish Mehal Establishment and Charges ...	612	600	610	564
Circuit and Sessions Houses, Establishments, and Contingencies	1,781	1,200	2,040	1,254
Miscellaneous Petty Establishments	192	200	...	192
Total, Petty Establishments—Provincial, Rs.	28,400	28,000	31,000	28,939

EXPENDITURE—*continued.*

39.—CHARGES IN RESPECT OF CAPITAL—INTEREST ON DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS	2,01,000	1,81,000	1,83,000	1,11,152
Total 39, Interest on Debt, Railways. Rupees	2,01,000	1,81,000	1,83,000	1,11,152

44.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS	18,000	14,000	16,000	13,870
Total 44, Irrigation and Navigation, Rupees	18,000	14,000	16,000	13,870

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS	40,000	35,000	40,000	37,840
Do. Do. REFUNDS	5,000	1,000	5,000	3,711
Total 46, Civil Buildings, Roads, and Services, Rupees	45,000	36,000	45,000	41,551

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
In charge of Civil Officers—				
MISCELLANEOUS—	Rs.	Rs.	Rs.	Rs.
Ferry Establishment	21,238	19,000	21,930	21,106
Do. Contingencies	2,795	700	2,360	1,211
Nazul Establishment	2,136	2,100	2,184	2,136
Do. Contingencies	335	200	200	140
Encamping Ground Establishment	7,000	6,200	7,100	6,547
Do. Contingencies	524	200	256	209
Toll Bar Establishment	660	660	660	659
Do. Contingencies	72	100	70	592
Contributions to Municipalities	5,240	5,240	5,240	5,240
Office Taxes	...	300	...	...
Refund of previous year's Collections	...	300	...	...
Total in charge of Civil Officers, Provincial, Rupees	40,000	35,000	40,000	37,840

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON OTHER TRANSACTIONS	1,000	1,000	1,000	987
DEDUCT—*CREDIT ADJUSTMENTS ON ACCOUNT OF EXCHANGE ON TRANSACTIONS WITH LONDON* ...	*37,000*	*37,000*	*5,000*	*37,179*
Total 49, Exchange, &c., Rupees	*—36,000*	*—36,000*	*—4,000*	*—36,192*

GOVERNMENT OF MADRAS.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 347 C. G.—11 7-85.—80.

GOVERNMENT

CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND

FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	1885-86.	1884-85.		BUDGET ESTIMATE, 1885-86, COMPARED WITH REVISED ESTIMATE, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—LAND REVENUE	4	4,41,40,000	4,00,63,000	4,27,79,000	40,77,000	...
III.—SALT	4	1,44,53,000	1,35,68,000	1,45,00,000	8,85,000	...
IV.—STAMPS	5	56,50,000	56,50,000	56,50,000	...	...
V.—EXCISE	5	82,25,000	76,50,000	65,74,000	5,75,000	...
VI.—PROVINCIAL RATES	5	64,34,000	62,09,000	64,33,000	2,25,000	...
VII.—CUSTOMS	6	11,00,000	11,00,000	11,00,000	...	...
VIII.—ASSESSED TAXES	6	4,70,000	4,60,000	4,70,000	10,000	...
IX.—FOREST	6	12,22,000	11,33,000	10,36,000	89,000	...
X.—REGISTRATION	7	7,00,000	7,25,000	6,30,000	...	25,000
XI.—TRIBUTES FROM NATIVE STATES	7	34,46,000	34,46,000	34,46,000	...	...
XII.—POST OFFICE	7	...	...	...	...	...
XIV.—MINT	7	...	1,000	...	...	1,000
XV.—LAW AND JUSTICE	8	5,96,000	6,50,000	6,87,000	...	54,000
XVI.—POLICE	8	3,10,000	3,28,000	3,73,000	...	18,000
XVII.—MARINE	8	6,000	6,000	6,000	...	...
XVIII.—EDUCATION	9	3,40,000	3,27,000	3,21,000	13,000	...
XIX.—MEDICAL	9	1,10,000	1,10,000	92,000	...	...
XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	9	1,64,000	1,44,000	1,16,000	20,000	...
XXI.—INTEREST	10	6,24,000	6,57,000	7,05,000	...	33,000
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES	10	3,75,000	3,87,000	4,26,000	...	12,000
XXIII.—STATIONERY AND PRINTING	10	74,000	74,000	70,000	...	...
XXIV.—MISCELLANEOUS	11	4,89,000	4,86,000	4,79,000	3,000	...
XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION	12	35,15,000	34,87,000	33,21,000	28,000	...
XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES	12	6,70,000	6,70,000	6,69,000	...	...
TOTAL CIVIL HEADS, Rs.		9,31,13,000	8,73,31,000	8,98,83,000	59,25,000	1,43,000
DEPARTMENTAL HEADS. *For details see separate Estimates.*						
XXVII.—IRRIGATION AND NAVIGATION (Direct Receipts)		1,29,000	1,26,000	1,49,000	3,000	...
XXXI.—IRRIGATION AND NAVIGATION		72,000	68,000	62,000	4,000	...
XXXII.—MILITARY WORKS		30,000	25,000	32,000	5,000	...
XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES		1,06,000	1,05,000	2,04,000	1,000	...
XXXIV.—ARMY		17,64,000	18,00,000	16,93,000	...	36,000
TOTAL DEPARTMENTAL HEADS, Rs.		21,01,000	21,24,000	21,40,000	13,000	36,000
TOTAL REVENUE & RECEIPTS, Rs.		9,52,14,000	8,94,55,000	9,20,23,000	59,38,000	1,79,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 57,59,000.

ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE GOVERNMENT OF MADRAS
1885 TO 31ST MARCH 1886.

Grants.		Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	EXPENDITURE.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
	CIVIL HEADS.						
1	Interest on Ordinary Debt	13	8,000	8,000	8,000	..	...
2	Interest on other Obligations	13	8,58,000	8,10,000	8,07,000	48,000	...
3	Refunds and Drawbacks	13	2,14,000	2,75,000	2,20,000	...	61,000
4	Assignments and Compensations	15	11,64,000	11,64,000	11,62,000	...	...
5	Land Revenue	16	82,19,000	78,61,000	78,35,000	3,58,000	...
7	Salt (including cost of Production)	19	17,20,000	16,48,000	19,00,000	72,000	—
8	Stamps	20	1,60,000	1,71,000	1,58,000	...	11,000
9	Excise	20	2,55,000	2,25,000	2,10,000	30,000	...
11	Customs	21	1,70,000	1,66,000	1,80,000	4,000	...
12	Assessed Taxes	22	9,000	7,000	8,000	2,000	...
13	Forest	23	11,22,000	10,02,000	9,86,000	1,20,000	...
14	Registration	24	5,51,000	5,25,000	5,00,000	26,000	...
15	Post Office	25	1,07,000	1,10,000	1,06,000	...	3,000
18	General Administration	25	14,36,000	14,32,000	14,33,000	4,000	...
19	Law and Justice	30	47,78,000	47,06,000	48,41,000	72,000	...
20	Police	35	38,55,000	38,03,000	38,82,000	52,000	...
21	Marine (including River Navigation)	38	1,33,000	15,000	15,000	1,18,000	...
22	Education	39	18,03,000	17,85,000	18,25,000	18,000	...
23	Ecclesiastical	42	3,60,000	3,38,000	3,63,000	22,000	...
24	Medical	44	17,27,000	16,57,000	16,42,000	70,000	...
25	Political	47	2,07,000	2,26,000	2,17,000	...	19,000
26	Scientific and other Minor Departments	48	4,06,000	3,80,000	3,70,000	26,000	...
27	Territorial and Political Pensions	50	10,46,000	10,37,000	10,76,000	9,000	...
28	Civil Furlough and Absentee Allowances	50	—	95,000	...	...	95,000
29	Superannuation Allowances and Pensions	51	19,64,000	19,12,000	18,97,000	52,000	...
30	Stationery and Printing	52	8,06,000	8,69000	11,91,000	...	63,000
31	Miscellaneous	53	7,54,000	7,57,000	7,45,000	...	3,000
32	Famine Relief	53	80,000	20,000	...	60,000	...
46	Civil Buildings, Roads, and Services	54	43,92,000	43,15,000	45,67,000	77,000	...
49	Exchange on transactions with London	54	21,33,000	27,62,000	16,79,000	...	6,29,000
			4,04,37,000	4,00,81,000	3,98,23,000	12,40,000	8,84,000
	Deduct—Provincial and Local Deficits		5,64,000	14,07,000	8,32,000	...	8,43,000
	Total Civil heads, Rs.		3,98,73,000	3,86,74,000	3,89,91,000	12,40,000	41,000
	DEPARTMENTAL HEADS. *For details see separate Estimates.*						
33	Protective Works, Railways		...	—	43,23,000	...	...
34	Protective Works, Irrigation		4,00,000	3,27,000	3,99,000	73,000	...
37	Guaranteed Railways (Surplus Profits, Land and Supervision)		2,54,000	1,20,000	1,04,000	1,34,000	...
38	Irrigation and Navigation (Working Expenses)		10,00,000	9,80,000	9,21,000	20,000	...
40	State Railways (Capital)		37,000	65,000	14,000	...	28,000
44	Irrigation and Navigation		29,48,000	29,62,000	27,27,000	...	14,000
45	Military Works		6,50,000	6,13,000	5,91,000	37,000	...
46	Civil Buildings, Roads, and Services		25,30,000	27,54,000	24,97,000	...	2,24,000
47	Army		2,67,29,000	2,65,28,000	2,65,17,000	2,01,000	...
	Total Departmental Heads, Rs.		3,45,48,000	3,43,49,000	3,80,93,000	4,65,000	2,66,000
	Total Expenditure, Rupees		7,44,21,000	7,30,23,000	7,70,84,000	17,05,000	3,07,000

Net Increase of Expenditure in 1885-86, Rupees 13,98,000.

The following is the estimated cost of collecting the under-mentioned Revenues:—

	per cent.		per cent.		per cent.
Land Revenue	18·62	Stamps	2·832	Opium	15·455
Salt	1·19	Excise	3·1		

CIVIL
BUDGET ESTIMATE
OF
REVENUE AND RECEIPTS
FOR THE YEAR
1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE - - - -	4,26,06,000	3,85,41,000	4,11,00,000	4,32,32,072
SALE OF GOVERNMENT ESTATES - - -	3,000	3,000	3,000	2,030
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX - - - -	36,000	36,000	30,000	37,229
RENT, &c., OF FISHERIES - - -	30,000	20,000	30,000	30,109
MISCELLANEOUS FEES AND FINES - -	1,25,000	1,25,000	...	...
MISCELLANEOUS—				
Rent on Grants, &c. - - -	13,53,800	13,53,800	8,05,100	7,62,897
Lands cultivated but not included in Jamabundi -	2,44,300	2,44,300	2,24,750	2,99,328
Grazing Tax - - - -	1,30,000	1,30,000	1,37,000	1,29,619
Water Tax on Zamindari and Inám Lands -	9,86,600	9,86,600	9,82,400	10,49,413
Quit-rent - - - -	...	...	5,58,820	6,77,940
Process-servers' Fees - - -	...	...	1,07,900	1,29,346
Other items - - - -	10,60,300	10,60,300	10,21,030	10,61,921
	37,75,000	37,75,000	38,37,000	41,10,464
Total -	4,65,75,000	4,25,00,000	4,50,00,000	4,74,11,904
Deduct,—"XXVIII.—Portion of Land Reve. due to Irrigation" - - (*see* page 12). -	35,15,000	34,87,000	33,21,000	33,69,515
	4,30,60,000	3,90,13,000	4,16,79,000	4,40,42,389
IMPERIAL - - -	2,92,93,000	2,62,45,000	2,80,68,000	3,02,60,202
PROVINCIAL - - -	1,37,67,000	1,27,68,000	1,36,11,000	1,37,82,187
LOCAL.				
RENT, &c., OF FISHERIES—LOCAL - -	90,000	90,000	90,000	93,142
MISCELLANEOUS (Village Service Fund) - -	9,90,000	9,60,000	10,10,000	10,17,887
TOTAL LOCAL -	10,80,000	10,50,000	11,00,000	11,11,029
Total Land Revenue, Rupees -	4,41,40,000	4,00,63,000	4,27,79,000	4,51,53,418

* Included under "Miscellaneous."

III.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CUSTOMS DUTY ON SALT - - -	2,000	2,400	2,000	2,261
PROCEEDS OF SALE OF GOVERNMENT SALT - -	93,67,000	1,02,78,900	1,14,56,000	1,28,98,286
EXCISE DUTY ON SALT - - -	50,26,000	32,33,700	30,06,000	9,16,242
TOTAL IMPERIAL - -	1,43,95,000	1,35,15,000	1,44,64,000	1,38,16,789
Carried over -	1,43,95,000	1,35,15,000	1,44,64,000	1,38,16,789

REVENUE AND RECEIPTS—*continued.*

III.—SALT—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,43,95,000	1,35,15,000	1,44,64,000	1,38,16,789
PROVINCIAL.				
RENTS OF WAREHOUSES - - -	5,000	3,000	3,000	3,012
FEES AND CESSES - - - -	15,000	15,000	...	5,825
FINES AND FORFEITURES - - -	200	200	200	40
MISCELLANEOUS - - - -	37,800	34,800	32,800	29,460
TOTAL PROVINCIAL -	58,000	53,000	36,000	38,337
Total Salt, Rupees -	1,44,53,000	1,35,68,000	1,45,00,000	1,38,55,126

IV.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One-anna Stamps for Receipts and Cheques -	88,000	88,000	85,000	85,914
Bills of Exchange or Hoondies - -	80,000	80,000	80,000	83,611
Other General Stamps - - -	18,10,000	18,10,000	17,79,000	17,46,534
	19,78,000	19,78,000	19,44,000	19,16,059
SALE OF COURT FEE STAMPS (including Stamp Paper for Copies) - - - -	35,90,000	35,90,000	36,16,000	36,24,713
DUTY ON IMPRESSING DOCUMENTS - - -	32,000	32,000	40,000	30,491
FINES AND PENALTIES - - - -	40,000	40,000	46,000	42,793
MISCELLANEOUS - - - -	10,000	10,000	4,000	10,806
Total Stamps, Rupees -	56,50,000	56,50,000	56,50,000	56,24,862
IMPERIAL - - -	28,25,000	28,25,000	28,25,000	28,12,431
PROVINCIAL - - -	28,25,000	28,25,000	28,25,000	28,12,431

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES, AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS - - -	76,57,000	70,93,000	60,37,000	60,06,962
SALE PROCEEDS OF EXCISE OPIUM - - -	2,50,000	1,80,000	1,80,000	1,48,492
GAIN ON SALE PROCEEDS OF EXCISE OPIUM - -	3,15,000	3,70,000	3,54,000	4,54,583
FINES, CONFISCATIONS, AND MISCELLANEOUS - -	3,000	7,000	3,000	1,947
Total Excise, Rupees -	82,25,000	76,50,000	65,74,000	66,11,984
IMPERIAL - - - -	41,12,000	38,25,000	32,87,000	33,05 992
PROVINCIAL - - -	41,13,000	38,25,000	32,87,000	33,05,992

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.				
RATES AND CESSES ON LANDS—LOCAL—	Rs.	Rs.	Rs.	Rs.
Cesses on Lands—				
Local Funds under Act IV of 1871 -	42,15,000	39,90,000	42,00,000	43,57,424
Village Service Fund - - -	15,55,000	15,55,000	15,58,000	16,21,233
Road Fund—				
Bhadra Chalan and Rakapalli Taluks -	1,000	1,000	1,000	5,064
Irrigation Cess Fund - - -	40,000	40,000	36,000	39,650
	58,11,000	55,86,000	57,95,000	60,23,371
MISCELLANEOUS—LOCAL—				
Village Service Fund - - -	6,20,000	6,20,000	6,36,000	6,59,005
Irrigation Cess Fund - - -	3,000	3,000	2,000	2,801
	6,23,000	6,23,000	6,38,000	6,61,806
Total Provincial Rates, Rupees -	64,34,000	62,09,000	64,33,000	66,85,177

REVENUE AND RECEIPTS—*continued.*

VII.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
SEA CUSTOMS. IMPORTS	4,60,000	4,60,000	5,30,000	4,88,022
SEA CUSTOMS. EXPORTS	5,00,000	5,00,000	4,40,000	5,13,974
SEA CUSTOMS. *MISCELLANEOUS*	300	300	...	316
LAND CUSTOMS	1,09,700	1,09,700	1,00,000	1,15,792
TOTAL IMPERIAL	10,70,000	10,70,000	10,70,000	11,18,104
PROVINCIAL.				
WAREHOUSE AND WHARF RENTS	10,000	10,000	8,000	21,096
MISCELLANEOUS	20,000	20,000	22,000	19,398
TOTAL PROVINCIAL	30,000	30,000	30,000	40,494
Total Customs, Rupees	11,00,000	11,00,000	11,00,000	11,58,598

VIII.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
INCOME TAX	...	...	...	12
LICENSE TAX	4,70,000	4,60,000	4,70,000	4,66,263
Total Assessed Taxes, Rupees	4,70,000	4,60,000	4,70,000	4,66,275
IMPERIAL	2,35,000	2,30,000	2,35,000	2,33,137
PROVINCIAL	2,35,000	2,30,000	2,35,000	2,33,138

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—				
a. Timber	2,54,100	2,31,100	2,07,800	93,975
b. Firewood and Charcoal	1,16,360	1,02,780	95,400	82,169
c. Bamboos	2,600	1,600	3,700	2,096
d. Sandal Wood	24,000	37,000	35,100	20,755
e. Grass and other Minor Produce	39,580	33,840	29,300	52,213
	4,36,640	4,06,320	3,71,300	2,51,208
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—				
a. Timber	1,62,400	1,49,800	1,30,450	2,27,578
b. Firewood and Charcoal	2,46,850	2,33,860	2,07,150	1,67,639
c. Bamboos	1,10,350	82,050	72,650	81,362
d. Grazing and Fodder Grass	56,700	67,300	77,100	40,392
e. Other Minor Produce	1,88,230	1,73,720	1,59,300	1,40,379
	7,64,530	7,06,730	6,46,650	6,57,350
III.—CONFISCATED DRIFT AND WAIF WOOD	12,680	10,940	7,900	13,971
V.—MISCELLANEOUS—				
a. Fines and Forfeitures	130	150	160	215
b. Refunds	1,500	1,180	870	5,814
c. Other Sources	6,520	7,680	9,120	25,146
	8,158	9,010	10,150	31,175
Total Forest, Rupees	12,22,000	11,33,000	10,36,000	9,53,704

REVENUE AND RECEIPTS—*continued.*

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS - -	6,82,000	7,07,000	6,10,000	6,15,780
FEES FOR COPIES OF REGISTERED DOCUMENTS -	16,000	16,000	18,000	14,731
MISCELLANEOUS - - - -	2,000	2,000	2,000	1,556
Total Registration, Rupees -	7,00,000	7,25,000	6,30,000	6,32,067
IMPERIAL - - -	3,50,000	3,63,000	3,15,000	3,16,033
PROVINCIAL - - -	3,50,000	3,62,000	3,15,000	3,16,034

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
TRIBUTE FROM TRAVANCORE - - -	7,83,000	7,83,000	7,83,000	7,83,112
PESHKASH AND SUBSIDY FROM COCHIN - -	2,00,000	2,00,000	2,00,000	2,00,000
PESHKASH AND SUBSIDY FROM MYSORE - -	24,50,000	24,50,000	24,50,000	24,50,000
PESHKASH AND SUBSIDY FROM TRAVANCORE -	13,000	13,000	13,000	13,319
Total Tributes from Native States, Rupees -	34,46,000	34,46,000	34,46,000	34,46,431

XII.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DISTRICT POST COLLECTIONS - - - - - -	...	...	...	3
Total Post Office, Rupees -	...	...	...	3

XIV.—MINT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SALE OF OLD STORES AND MATERIALS - -	...	1,000	...	60
Total Mint, Rupees -	...	1,000	...	60

XV.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	22,000	20,000	35,000	19,090
COURT FEES REALISED IN CASH - - -	17,000	17,000	17,000	16,855
GENERAL FEES, FINES AND FORFEITURES - -	3,57,000	3,77,000	3,50,000	3,19,586
PLEADERSHIP EXAMINATION FEES - - -	5,000	5,000	...	4,887
MISCELLANEOUS FEES AND FINES - -	...	...	...	191
MISCELLANEOUS - - - -	8,000	8,000	15,000	6,384
	4,09,000	4,27,000	4,17,000	3,66,993
JAILS—				
Jail Manufactures - - -	1,50,000	1,70,000	2,10,000	1,61,587
Hire of Convicts - - -	7,000	18,000	10,000	8,999
Miscellaneous - - -	3,000	3,000	3,000	2,360
Profits of Manufactures - - -	27,000	32,000	47,000	40,813
	1,87,000	2,23,000	2,70,000	2,13,759
Total Law and Justice, Rupees -	5,96,000	6,50,000	6,87,000	5,80,752

XVI.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO RAILWAYS - - -	700	600	300	282
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS - - - -	22,200	40,000	39,700	30,475
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, &c. -	33,900	33,000	39,000	31,220
CASH RECEIPTS UNDER THE ARMS ACT - -	...	...	...	25
FEES, FINES AND FORFEITURES—PROVINCIAL—				
Fines on Stray Cattle - - -	2,08,000	2,08,000	1,95,000	2,02,821
Sale of Forfeited Cattle - - -	17,400	17,000	17,000	17,522
Other Fines, Fees, &c. - - -	7,100	9,000	57,000	29,025
	2,32,500	2,34,000	2,69,000	2,49,368
SUPERANNUATION RECEIPTS - - -	2,800	2,700	3,000	2,467
MISCELLANEOUS—				
Miscellaneous (Pounds) - - -	6,000	6,000	6,000	5,680
Do. Other Sources - -	11,900	11,700	16,000	11,155
	17,900	17,700	22,000	16,835
TOTAL PROVINCIAL -	3,10,000	3,28,000	3,73,000	3,30,672
LOCAL.				
FEES, FINES AND FORFEITURES—LOCAL—(Police Lodging Fund) - - - -	...	...	...	23,251
Total Police, Rupees -	3,10,000	3,28,000	3,73,000	3,53,923

XVII.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
PILOTAGE RECEIPTS - - - -	6,000	6,000	6,000	5,446
Total Marine, Rupees -	6,000	6,000	6,000	5,446

REVENUE AND RECEIPTS—*continued.*

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
FEES, GOVERNMENT COLLEGES - - -	85,000	85,000	1,00,000	92,914
FEES, GOVERNMENT SCHOOLS - - -	64,000	75,000	80,000	79,192
CONTRIBUTIONS - - - -	3,000	10,000	2,000	7,623
SALE PROCEEDS OF BOOKS - - -	40,000	40,000	40,000	15
MISCELLANEOUS - - - -	39,000	34,000	38,000	33,079
TOTAL PROVINCIAL -	2,31,000	2,44,000	2,60,000	2,12,823
LOCAL.				
SCHOOL FEES—LOCAL - - - -	86,000	65,000	41,000	44,785
CONTRIBUTIONS—LOCAL - - -	3,000	3,000	3,000	2,612
SALE PROCEEDS OF BOOKS—LOCAL - -	15,000	10,000	13,000	72,038
INCOME FROM ENDOWMENTS - - -	2,000	2,000	2,000	1,222
MISCELLANEOUS—LOCAL - - -	3,000	3,000	2,000	2,714
TOTAL LOCAL ...	1,09,000	83,000	61,000	1,23,371
Total Education, Rupees -	3,40,000	3,27,000	3,21,000	3,36,194

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL COLLEGE FEES - - -	14,600	14,600	14,000	14,620
HOSPITAL RECEIPTS - - - -	9,500	9,500	8,000	9,821
LUNATIC ASYLUM RECEIPTS - - -	21,000	21,000	20,000	21,525
MEDICINES SOLD BY CIVIL SURGEONS - -	400	400	400	459
CONTRIBUTIONS - - - -	41,000	41,000	35,000	59,155
MISCELLANEOUS - - - -	3,500	3,500	3,600	2,586
TOTAL PROVINCIAL -	90,000	90,000	81,000	1,08,166
LOCAL.				
HOSPITAL RECEIPTS—LOCAL - - -	100	100	100	108
MEDICINES SOLD BY CIVIL SURGEONS—LOCAL -	1,000	1,000	1,400	1,091
INCOME FROM ENDOWMENTS—LOCAL - -	900	900	2,000	177
CONTRIBUTIONS—LOCAL - - -	16,000	13,000	5,500	17,795
MISCELLANEOUS - - - -	2,000	5,000	2,000	2,033
TOTAL LOCAL -	20,000	20,000	11,000	21,204
Total Medical, Rupees -	1,10,000	1,10,000	92,000	1,29,370

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—PROVINCIAL - - - -	2,900	4,000	4,000	3,949
GOVERNMENT BULL AND STALLION RECEIPTS - -	...	...	...	719
CINCHONA PLANTATIONS - - -	75,300	55,000	20,000	68,274
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES—PROVINCIAL - -	7,000	7,000	7,000	10,889
EMIGRATION FEES - - - -	11,000	11,000	11,000	10,363
EXAMINATION FEES - - - -	65,800	65,000	70,000	60,805
MISCELLANEOUS - - - -	2,000	2,000	4,000	2,010
Total Scientific, &c., Departments, Rupees -	1,64,000	1,44,000	1,16,000	1,57,009

REVENUE AND RECEIPTS—*continued.*

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
INTEREST ON ADVANCES MADE TO SERVICE FUNDS -	22,000	22,200	22,200	25,111
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES - - - -	68,000	68,000	70,000	70,203
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS - - -	3,80,000	3,85,800	4,20,800	4,05,102
INTEREST ON ARREARS OF REVENUE - -	70,000	90,000	1,00,000	1,32,802
MISCELLANEOUS - - - -	2,000	7,000	2,000	1,437
TOTAL IMPERIAL -	5,42,000	5,73,000	6,15,000	6,34,655
PROVINCIAL.				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL -	3,000	3,000	3,000	3,294
LOCAL.				
INTEREST ON ARREARS OF REVENUE—LOCAL -	8,000	10,000	12,000	30,374
INTEREST ON GOVERNMENT SECURITIES—LOCAL—				
Local Funds under Act IV of 1871 - -	36,000	36,000	40,000	35,933
Village Service Fund - - -	34,600	34,600	34,600	34,610
Irrigation Cess Fund - - -	400	400	400	303
	71,000	71,000	75,000	70,846
TOTAL LOCAL -	79,000	81,000	87,000	1,01,220
Total Interest, Rupees -	6,24,000	6,57,000	7,05,000	7,39,169

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTIONS TO THE MILITARY FUND - -	2,90,000	3,00,000	3,20,000	3,10,719
SUBSCRIPTIONS TO THE MEDICAL RETIRING FUND -	58,000	60,000	65,000	60,771
TOTAL IMPERIAL -	3,48,000	3,60,000	3,85,000	3,71,490
PROVINCIAL.				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - - -	3,000	3,000	2,000	2,614
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES -	23,000	22,900	38,000	20,665
MISCELLANEOUS - - - -	...	100	...	...
TOTAL PROVINCIAL -	26,000	26,000	40,000	23,279
LOCAL.				
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES - -	1,000	1,000	1,000	269
Total Receipts in aid of Superannuation, &c., Rs.	3,75,000	3,87,000	4,26,000	3,95,038

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS - - - -	18,000	18,000	19,000	15,633
SALES OF GAZETTES AND OTHER PUBLICATIONS -	25,000	25,000	23,000	26,481
OTHER PRESS RECEIPTS - - -	31,000	31,000	28,000	30,763
Total Stationery and Printing, Rupees -	74,000	74,000	70,000	72,877

REVENUE AND RECEIPTS—*continued.*

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
GAIN BY EXCHANGE - - - -	...	...	...	18
PREMIUM ON BILLS - - - -	12,000	12,000	10,000	11,953
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING - - - -	1,000	1,000	1,000	604
EXTRAORDINARY ITEMS - - - -	...	...	...	1,936
TOTAL IMPERIAL -	13,000	13,000	11,000	14,511
PROVINCIAL.				
UNCLAIMED DEPOSITS - - - -	15,900	15,900	15,000	28,058
TREASURE TROVE - - - -	500	500	500	299
SALE PROCEEDS OF DURBAR PRESENTS - -	...	...	...	500
SALE OF OLD STORES AND MATERIALS - -	5,000	5,000	5,000	4,059
SALE OF LANDS, HOUSES, &c., - - -	...	...	...	22
FEES FOR GOVERNMENT AUDITS - - -	4,800	4,800	4,800	4,491
CONTRIBUTIONS - - - -	1,500	1,500	1,500	1,437
RENTS, PROVINCIAL - - - -	300	300	200	304
MISCELLANEOUS FEES, FINES, AND FORFEITURES -	23,000	21,000	20,000	21,291
MISCELLANEOUS—				
Cash Recoveries of Service Payments of previous years	2,000	2,000	3,000	11,229
Other Receipts - - - -	10,000	10,000	20,000	7,369
	12,000	12,000	23,000	18,598
TOTAL PROVINCIAL -	63,000	61,000	70,000	79,059
LOCAL.				
CONTRIBUTIONS—LOCAL—				
Local Funds under Act IV of 1871—				
Municipal Contributions - - -	3,000	2,000	5,000	...
Voluntary Contributions - - -	32,000	32,000	30,000	22,374
	35,000	34,000	35,000	22,374
RENTS—LOCAL—				
Local Funds under Act IV of 1871—				
Choultry Rents - - - -	2,03,000	2,03,000	1,90,000	2,02,946
Market Rents - - - -	60,000	60,000	70,000	62,023
Bungalow Rents - - - -	12,000	12,000	12,000	12,050
	2,75,000	2,75,000	2,72,000	2,77,019
MISCELLANEOUS FEES, FINES, AND FORFEITURES—LOCAL—				
Local Funds under Act IV of 1871 - -	9,900	9,900	10,900	10,359
Bearers' Fee Fund - - - -	100	100	100	100
	10,000	10,000	11,000	10,459
MISCELLANEOUS—LOCAL—				
Local Funds under Act IV of 1871—				
Sale of Avenue Clippings - - -	42,000	42,000	42,000	45,678
Other Receipts - - - -	11,000	11,000	10,000	12,307
Village Service Fund - - - -	40,000	40,000	28,000	41,776
	93,000	93,000	80,000	99,761
TOTAL LOCAL -	4,13,000	4,12,000	3,98,000	4,09,613
Total Miscellaneous, Rupees -	4,89,000	4,86,000	4,79,000	5,03,183

REVENUE AND RECEIPTS—*continued.*

XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PORTION OF LAND REVENUE DUE TO IRRIGATION -	35,15,000	34,87,000	33,21,000	33,69,515
Total Portion of Land Revenue, &c., Rupees -	35,15,000	34,87,000	33,21,000	33,69,515

XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - -	30,000	30,000	7,000	9,967
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Local Funds under Act IV of 1871.				
Road Tolls - - - -	4,80,000	4,80,000	4,90,000	5,02,054
Ferry Tolls - - - -				
Canal and Ferry Funds.				
Canal Tolls - - - -	1,60,000	1,60,000	1,72,000	1,61,742
Ferry Tolls - - - -				
Miscellaneous - - - -				
TOTAL LOCAL -	6,40,000	6,40,000	6,62,000	6,63,796
Total Civil Buildings, &c., Rupees -	6,70,000	6,70,000	6,69,000	6,73,763

CIVIL BUDGET ESTIMATE
OF
EXPENDITURE
FOR THE YEAR
1885-86.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes -	7,800	7,800	7,800	6,771
Commission on Stock Notes - - -	200	200	200	159
Total 1, Interest on Ordinary Debt, Rs. -	8,000	8,000	8,000	6,930

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Treasury Notes in favour of Service Funds - - - -	6,47,060	5,99,060	5,99,060	5,45,056
Interest on Civil Funds { 4 per cent. Capital -	1,200	1,200	1,200	1,093
Interest on Civil Funds { 8 per cent. Capital -	71,140	71,140	71,140	69,965
Interest on Apothecaries' Fund - -	3,000	3,000	3,000	2,953
Interest on Presidency Savings Bank Deposits -	1,02,600	1,02,600	98,600	1,02,304
Interest on Soldiers' Deposits in Savings Bank -	14,000	14,000	13,000	13,769
Interest on Miscellaneous Accounts:—				
On Railway Funds . - - -	6,000	6,000	6,000	6,067
On Deposits of the Administrator General -	100	100	100	71
On Land Revenue Collections Refunded -	100	100	100	29
On Other Accounts - - -	300	300	400	241
	6,500	6,500	6,600	6,408
Refunds - - - -	500	500	1,400	18,783
Total Imperial -	8,46,000	7,98,000	7,94,000	7,60,331
Local.				
Interest on Miscellaneous Accounts—Local -	12,000	12,000	13,000	11,962
Total 2, Interest on other Obligations, Rs. -	8,58,000	8,10,000	8,07,000	7,72,293

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds—Imperial - - -	1,27,000	1,67,000	1,33,000	3,38,006
Drawbacks - - - -	5,000	6,000	5,000	907
Total Imperial -	1,32,000	1,73,000	1,38,000	3,38,913
Provincial.				
Revenue Refunds—Provincial - - -	72,000	92,000	71,000	1,77,595
Local.				
Revenue Refunds—Local - - -	10,000	10,000	11,000	13,174
Total 3, Refunds & Drawbacks, Rs. -	2,14,000	2,75,000	2,20,000	5,29,682

EXPENDITURE —*continued.*

3.—REFUNDS AND DRAWBACKS —*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Revenue Refunds—Imperial.				
Imperial heads.				
Salt - - - -	1,000	4,000	10,000	12,080
Customs - - - -	14,000	13,000	11,000	10,597
	15,000	17,000	21,000	22,677
Divided heads—Imperial Share.				
Land Revenue - - -	68,500	99,500	71,000	2,33,094
Stamps - - - -	36,000	36,000	33,500	31,448
Excise - - - -	2,500	10,000	2,500	47,225
Assessed Taxes - - -	3,500	3,500	3,500	2,485
Registration - - - -	1,500	1,000	1,500	1,077
	1,12,000	1,50,000	1,12,000	3,15,329
Total Revenue Refunds, Imperial, Rs.	1,27,000	1,67,000	1,33,000	3,38,006
Revenue Refunds—Provincial.				
Provincial heads.				
Forest - - - -	1,000	1,000	1,000	1,043
Divided heads—Provincial share.				
Land Revenue - - -	27,500	40,500	29,000	94,319
Stamps - - - -	36,000	36,000	33,500	31,448
Excise - - - -	2,500	10,000	2,500	47,224
Assessed Taxes - - -	3,500	3,500	3,500	2,485
Registration - - - -	1,500	1,000	1,500	1,076
	71,000	91,000	70,000	1,76,552
Total Revenue Refunds, Provincial, Rs.	72,000	92,000	71,000	1,77,595

3.—REFUNDS AND DRAWBACKS —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.				
Revenue Refunds—Local.	Rs.	Rs.	Rs.	Rs.
Local Funds, Act IV of 1871 - -	7,000	7,000	9,000	12,053
Village Service Funds - - -	2,000	2,000	2,000	1,068
Canal and Ferry Funds - - -	1,000	1,000	...	27
Irrigation Cess Fund - - -	...	...	...	26
Total Revenue Refunds—Local, Rs.	10,000	10,000	11,000	13,174

4.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
INAMDARS AND OTHER GRANTEES - - -	2,88,000	2,88,000	2,95,000	2,80,336
PENSIONS IN LIEU OF RESUMED LANDS - -	2,61,000	2,67,000	2,55,000	2,63,603
COMPENSATIONS - - - -	6,07,000	6,01,000	6,07,000	6,16,233
MISCELLANEOUS - - - -	8,000	8,000	5,000	7,979
Total 4, Assignments and Compensations, Rs. -	11,64,000	11,64,000	11,62,000	11,68,151

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Inamdars and other Grantees.	Rs.	Rs.	Rs.	Rs.
Exceeding ₹5,000 per annum - - -	1,80,300	1,80,300	1,80,300	1,76,002
Not exceeding ₹5,000 per annum - -	1,07,700	1,07,700	1,14,700	1,04,334
Total Inamdars and other Grantees, Rupees -	2,88,000	2,88,000	2,95,000	2,80,336
Pensions in lieu of Resumed Lands.				
Exceeding ₹5,000 per annum - - -	1,06,700	1,12,700	94,700	1,05,468
Not Exceeding ₹5,000 per annum - -	1,54,300	1,54,300	1,60,300	1,58,135
Total Pensions in lieu of Resumed Lands, Rs. -	2,61,000	2,67,000	2,55,000	2,63,603
Compensations.				
Compensation to the French Government under Convention of 1815 - - - -	4,26,000	4,19,750	4,26,000	4,32,250
Compensation to Travancore and Cochin States on account of Customs Revenue - - -	1,50,000	1,50,000	1,49,000	1,47,401
Compensation to Adee Rajah Bebi of Cannanore for the Amendivi Island - - - -	5,250	5,250	5,250	10,500
Salt Compensation payable under the Convention with the French Government dated 7th March 1815 -	14,000	14,000	14,000	14,000
Ditto to other individuals - - -	11,750	12,000	12,750	12,082
Total Compensations, Rupees -	6,07,000	6,01,000	6,07,000	6,16,233
Miscellaneous.				
Payment to the French Government at Pondicherry on account of the Arrack Farm in the French Settlement of Masulipatam - - - -	3,550	3,550	3,550	3,550
Miscellaneous Payments - - -	4,450	4,450	1,450	4,429
Total Miscellaneous, Rupees -	8,000	8,000	5,000	7,979

EXPENDITURE —*continued.*

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - - -	39,43,000	35,41,000	34,65,000	35,16,567
CHARGES ON ACCOUNT OF FISHERY COLLECTIONS -	12,000	12,000	10,500	11,684
REVENUE SURVEYS - - - -	8,00,000	8,35,000	9,29,000	7,69,262
LAND SETTLEMENT CHARGES - - -	2,82,000	2,74,000	3,00,000	2,56,641
INAM COMMISSIONER - - -	15,000	14,000	15,500	13,738
TOTAL PROVINCIAL -	50,52,000	46,76,000	47,20,000	45,67,892
LOCAL.				
COLLECTORS', &c., ESTABLISHMENTS-LOCAL -	14,000	14,000	15,000	...
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS—LOCAL - - - - -	31,53,000	31,71,000	31,00,000	31,59,380
TOTAL LOCAL -	31,67,000	31,85,000	31,15,000	31,59,380
Total 5, Land Revenue, Rupees -	82,19,000	78,61,000	78,35,000	77,27,272

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Collectors' and Deputy Commissioners', &c., Estabts.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Collectors and Magistrates—				
3	3	1st Grade, at R2,500 per mensem -	90,000	4,70,000	90,000	4,50,226
16	16	2nd Grade, at R2,333⅓ per mensem-	4,48,000		4,48,000	
1	1	3rd Grade at R1,800 per mensem -	21,600		21,600	
1	1	Collector of Neilgherries - -	24,000		24,000	
		Sub-Collectors—				
15	15	1st Grade, at R1,166⅔ each per mensem - - -	2,10,000	1,68,000	2,10,000	1,72,543
20	20	Head Asst. Collectors, at R768⅓ per mensem - - -	1,84,400	1,42,000	1,84,400	1,49,189
1	1	Special Asst. Collector, Malabar - -	9,220		9,220	
1	1	Special Asst. Collector, Godaveri -	9,220		9,220	
		ADD—⅓ of the Salary of the Collector of Sea Customs, Madras - -	9,333		9,333	8,026
			10,05,773		10,05,773	
		DEDUCT—Probable Savings -	5,542		15,542	
			10,00,231		9,90,231	
		DEDUCT—Subscriptions on account of Civil Service Annuity Fund	40,231		40,231	
			9,60,000	7,80,000	9,50,000	7,79,984
39	39	Assistant Collectors - - -	1,00,000	81,000	87,000	88,213
45	45	Deputy Collectors and Magistrates (Uncovenanted): salaries varying from R250 to R600 each per mensem -	2,19,000	1,75,000	2,10,800	1,66,821
		Other Governments - -	...	...	...	1,800
			12,79,000	10,36,000	12,47,800	10,36,818
		Establishment.				
		Chief Office Establishment - -	7,24,000	5,95,000	7,21,000	5,90,954
		Tehsildars and Establishment -	14,74,000	11,70,000	14,86,800	11,80,891
		Temporary Establishment - -	37,000	21,000	16,400	16,241
		Medical Establishment - -	40,000	31,000	39,700	30,141
			22,75,000	18,17,000	22,63,900	18,18,227
			35,54,000	28,53,000	35,11,700	28,55,045
		ADD—⅕ of the Salaries, Establishments and Contingencies of the Special Asst. Agents in the Hill Tracts of Ganjam and Vizagapatam - - - -	12,000	15,000	...	...
		Carried over -	35,66,000	28,68,000	35,11,700	28,55,045

* In future Accounts and Estimates these charges should be shewn under 18 General Administration, "General Establishment of Local Funds."

EXPENDITURE —*continued.*

5.—LAND REVENUE —*continued.*

PROVINCIAL—continued. Collectors', &c., Establishments —*contd.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	35,66,000	28,68,000	35,11,700	28,55,045
Contingencies.				
Medical Charges - - -	800	400	800	348
Rents, Rates and Taxes - - -	24,000	14,000	25,000	15.475
Rumpa Charges - - -	...	...	...	7,059
Office Expenses and Miscellaneous - -	1,30,200	99,000	1,25,000	97,965
	1,55,000	1,13,400	1,50,800	1,20,847
Travelling Expenses.				
½ Travelling Allowance of the Collector of Madras	...	...	...	564
Travelling and Tentage Allowances of Officers	1,76,500	1,34,000	1,81,500	1,28,823
Travelling Allowances of Establishments -	1,00,000	85,000	93,500	74,337
Travelling Allowance of Medical Subordinates	3,500	3,600	3,500	3,557
	2,80,000	2,22,600	2,78,500	2,07,281
DEDUCT—* Except those of Madras District. ⅛th of the Salaries, Establishments and Contingencies provided under Grant 19, "Criminal Courts," page 33.	40,01,000 7,89,000		39,41,000 7,78,000	
	32,12,000	32,04,000	31,63,000	31,83,173
Miscellaneous.				
Cost of Land - - - -	15,000	8,000	3,000	13,512
Charges for Remittance of Treasure within the District - - - -	19,000	18,200	19,000	17,306
Law Charges - - - -	20,000	18,300	17,000	23,387
Charges for the service of Revenue Processes -	60,000	1,25,000	1,00,000	1,27,962
Service Telegrams - - -	11,000	11,000	10,000	8,542
Miscellaneous - - - -	56,000	56,000	59,000	40,951
	1,81,000	2,36,500	2,08,000	2,31,660
Postage Charges.				
Purchase of Service Postage Stamps - -	1,00,000	1,00,500	94,000	1,01,734
	34,93,000			
Add for revision of Revenue Establishments -	4,50,000			
Total Collectors', &c., Establishments, Rupees	39,43,000	35,41,000	34,65,000	35,16,567

Numbers. 1884-8	Numbers. 1885-86.	Revenue Surveys.				
		CONTROLLING STAFF. *Salaries.*				
1	1	Superintendent of Revenue Surveys, Civil Pay - - - -	21,000	21,000	21,000	21,000
1	1	Deputy Superintendent - -	15,600	15,600	15,600	...
			36,600	36,600	36,600	21,000
		Establishment.				
217	—	Clerks, Draftsmen and Native Surveyors -	62,230	69,200	56,610	68,599
89	—	Tindals, Measurers and Guards - -	9,190		6,690	
			71,420	69,200	63,300	68,599
		Contingencies.				
		Cost of Instruments, &c. - -	3,500	8,000	3,500	9,077
		Office Expenses - - -	2,500		2,200	
		Miscellaneous Charges - - -	1,500		1,500	
			7,500	8,000	7,200	9,077
		Travelling Expenses.				
		Travelling Expenses and Allowances -	4,000	3,800	4,000	2,938
		Postage Charges.				
		Purchase of Service Postage Stamps -	480	400	400	374
					1,11,500	
		DEDUCT—Probable Savings - -			7,200	
		Total Controlling Staff, Rupees	1,20,000	1,18,000	1,04,300	1,01,988
		PROFESSIONAL SURVEY. *Salaries.*				
5	5	Deputy Superintendents - -	64,200	98,600	49,800	1,08,924
7	12	Assistant • ditto - -	63,300		57,600	
		Regimental Allowance - -	...		3,382	
			1,27,500	98,600	1,10,782	1,08,924
		Establishment.				
1,491	1,451	Clerks, &c. - - -	3,35,105	4,56,400	3,87,801	4,21,174
1,603	1.664	Servants, &c. - - -	1,06,400		1,17,270	
		Field Establishment - -	...		10,150	
		Medical Establishment - -	2,610		2,760	
			4,44,115	4,56,400	5,17,981	4,21,174
		Carried over -	5,71,615	5,55,000	6,28,763	5,30,098
			1,20,000	1,18,000	1,04,300	1,01.988

* The division of the salaries of the above Officers has been reckoned on the Estimate of the proportion of time given severally to Land Revenue and Criminal Duties.

EXPENDITURE —*continued.*

5.—LAND REVENUE —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL—continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Revenue Surveys —*continued.*				
		Brought forward -	1,20,000	1,18,000	1,04,300	1,01,988
		PROFESSIONAL SURVEY—*continued.*				
		Brought forward -	5,71,615	5,55,000	6,28,763	5,30,098
		Establishment for Survey of Malabar -	...	...	36,200	...
		Contingencies.				
		Boundary Pillars - - -	46,225	1,06,000	94,350	89,788
		Office Expenses - - - -	17,080	13,000	12,687	9,125
			63,305	1,19,000	1,07,037	98,913
		Travelling Expenses.				
		Travelling Allowances - - -	41,900	40,400	50,400	36,019
		Postage Charges.				
		Purchase of Service Postage Stamps - -	3,180	2,600	2,300	2,244
		Total Professional Survey, Rupees -	6,80,000	7,17,000	8,24,700	6,67,274
		Total Revenue Surveys, Rupees -	8,00,000	8,35,000	9,29,000	7,69,262
		Land Settlement Charges.				
		Salaries.				
1	1	Director of Revenue Settlement -	31,680	95,000	31,680	88,680
4	4	Deputy Directors - -	45,000		37,600	
4	3	Assistant Directors and Special Assistants	22,500		31,230	
			99,180	95,000	1,00,510	88,680
		Establishment.				
240	226	Clerks - - - -	1,02,032	1,56,700	1,02,210	1,45,570
248	232	Servants - - - -	19,408		18,900	
2	4	Medical Establishment - -	1,800		1,440	
		Temporary Establishment and Establishment for preparation of Registers and Accounts - - -	35,320		43,618	
			1,58,560	1,56,700	1,66,168	1,45,570
		Contingencies.				
		Printing Settlement Registers - -	...	...	...	99
		Office Expenses - - -	4,680	7,500	4,606	6,652
		Miscellaneous and Contingencies - -	4,890		5,380	
			9,570	7,500	9,986	6,751
		Travelling Expenses.				
		Travelling Expenses and Allowances -	13,000	13,500	21,676	14,479
		Postage Charges.				
		Purchase of Service Postage Stamps -	1,690	1,300	1,660	1,161
		Total Land Settlement Charges, Rupees -	2,82,000	2,74,000	3,00,000	2,56,641
		Inam Commissioner.				
		Salary.				
		Special Deputy Collector (including Batta) -	3,000	3,000	3,000	3,000
		Establishment.				
		Clerks - - - -	9,190	8,500	7,200	8,884
		Servants - - - -				
		Contingencies.				
		Travelling Allowances - - -	2,500	2,000	2,700	1,257
		Office Expenses - - -	610	500	600	597
		Miscellaneous - - -			2,000	
			3,110	2,500	5,300	1,854
			15,300			
		DEDUCT—Probable Savings -	300			
		Total Inâm Commissioner, Rupees -	15,000	14,000	15,500	13,738

EXPENDITURE —*continued.*

7.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SALARIES, ESTABLISHMENTS AND CONTINGENCIES -	11,66,500	10,00,000	11,22,200	8,96,016
SALT PURCHASE AND FREIGHT - - -	4,43,500	5,24,000	5,94,800	5,62,685
PETTY CONSTRUCTION AND REPAIRS - -	1,10,000	1,24,000	1,83,000	1,47,886
Total 7, Salt, Rupees -	17,20,000	16,48,000	19,00,000	16,06,587

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Salaries, Establishments and Contingencies.	Rs.	Rs.	Rs.	Rs.
Salaries.				
Commissioner and Deputy Commissioners -	61,500	70,000	60,900	65,986
Deputy Collectors or Assistant Commissioners -	63,000	55,000	63,000	50,163
Inspectors, Assistant Inspectors and Sub-Inspectors	3,47,100	2,92,000	3,48,600	2,69,542
	4,71,600	4,17,000	4,72,500	3,85,691
Establishments.				
Clerks - - - - } Servants - - - - }	4,76,400	4,00,000	4,66,100	3,39,291
Temporary Establishment and Boat Establishment-	61,000	44,000	51,400	30,186
	5,37,400	4,44,000	5,17,500	3,69,477
Contingencies.				
Rents, Rates and Taxes - - -	3,000	8,000	8,100	10,270
Miscellaneous - - - -	72,700	58,000	40,700	56,535
Rewards - - - -	23,000	20,000	25,000	22,144
	98,700	86,000	73,800	88,949
Travelling Expenses and Postage.				
Travelling Allowances - - -	51,000	45,000	51,600	43,551
Postage Charges - - - -	7,800	8,000	6,800	8,348
	58,800	53,000	58,400	51,899
Total Salaries, Establishments and Contingencies, Rupees - - -	11,66,500	10,00,000	11,22,200	8,96,016
Salt Purchase and Freight.				
Purchase of Salt and Manufacturers' share -	3,50,600	4,16,000	4,68,000	4,54,078
Conveying and Storing Salt - -	69,400	90,000	1,02,800	92,260
Cost and Repairs of Salt Machines, &c. -	7,000	3,000	7,500	1,794
Cost of Export of Salt and gathering spontaneous Salt - - - - -	5,000	1,000	4,000	159
Sundry Miscellaneous Charges - -	11,500	14,000	12,500	14,394
Total Salt Purchase and Freight, Rupees -	4,43,500	5,24,000	5,94,800	5,62,685

EXPENDITURE —*continued.*

8.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - -	36,000	36,200	36,100	31,443
CHARGES FOR THE SALE OF GENERAL STAMPS -	84,000	86,800	81,900	81,245
CHARGES ON SALE OF COURT-FEE STAMPS - -	40,000	48,000	40,000	42,516
Total 8, Stamps, Rupees -	1,60,000	1,71,000	1,58,000	1,55,204
IMPERIAL - - - -	80,000	86,000	79,000	77,602
PROVINCIAL - - - -	80,000	85,000	79,000	77,602

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Superintendent - - -	12,000	16,000	12,000	10,179
		Deputation Allowance - -	400		400	
			12,400	16,000	12,400	10,179
		Establishment.				
18	18	Clerks - - -	13,300	14,000	10,380	14,617
26	26	Servants - - -			2,946	
			13,300	14,000	13,326	14,617
		Contingencies.				
		Freight on Europe Stores - - -	...	400	500	735
		Miscellaneous - - - -	7,700	4,600	6,774	4,957
		Rents, Rates and Taxes - - -	1,000	600	1,000	366
		Postage Charges.	8,700	5,600	8,274	6,058
		Purchase of Service Postage Stamps - -	1,600	600	2,100	589
		Total Superintendence, Rupees -	36,000	36,200	36,100	31,443
		Charges for the Sale of General Stamps.				
		Establishment for Sale of Stamps - -	4,400	4,400	4,416	4,416
		Discount on Sale of Stamps - - -	79,000	80,400	75,000	76,829
		Contingencies and Miscellaneous - -	600	2,000	2,484	...
		Total Charges for the Sale of General Stamps, Rupees - - - -	84,000	86,800	81,900	81,245

9.—EXCISE.

Numbers. 1884-85.	Numbers. 1885-86.	Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Commissioner - - -	6,000	3,500	...	...
21	21	Assistant Inspectors - - -	30,000	16,000	...	...
1	1	Superintendent - - -	2,400	2,400	2,400	2,400
1	1	Assistant Superintendent - -	1,200	1,200	1,200	1,200
			39,600	23,100	3,600	3,600
		Establishments.				
50	50	Accountants and Guards - -	18,500	18,800	9,756	18,864
106	106	Servants - - -			8,844	
		Temporary Establishment - -	5,800	2,900	...	...
			24,300	21,700	18,600	18,864
		Carried over -	63,900	44,800	22,200	22,464

EXPENDITURE—*continued.*

9.—EXCISE—*continued.*

Collectors', Commissioners', and Cantonment Magistrates', Establishments—*contd.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	63,900	44,800	22,200	22,464
Contingencies.				
Law Charges - - -	1,500	1,80,200	2,000	1,77,004
Cost of Manufacture and Purchase of Liquor -	1,76,000		1,76,000	
Office Expenses - - -	3,400		200	
Miscellaneous - - -	9,200		8,700	
Opium Contingencies - - -	700		600	
Rents, Rates and Taxes - - -	300		300	
	1,91,100	1,80,200	1,87,800	1,77,004
Total 9, Excise, Rupees -	2,55,000	2,25,000	2,10,000	1,99,468
IMPERIAL - - -	1,28,000	1,13,000	1,05,000	99,734
PROVINCIAL - - -	1,27,000	1,12,000	1,05,000	99,734

11.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES - - - -	1,60,000	1,56,300	1,68,500	1,60,156
LAND CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES - - - -	10,000	9,700	11,500	9,849
Total 11, Customs, Rupees -	1,70,000	1,66,000	1,80,000	1,70,005

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Sea Customs—Salaries, Establishments and Contingencies.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		MADRAS.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Two-thirds of the salary of the Collector of Madras - - -	17,900	17,000	17,900	16,052
1	1	Deputy Collector and Appraiser -	6,000	6,000	6,000	6,000
			23,900	23,000	23,900	22,052
		Establishment.				
44	40	Clerks - - - -	16,186	23,500	16,380	23,900
69	69	Servants - - - -	7,524		7,524	
			23,710	23,500	23,904	23,900
		Carried over -	47,610	46,500	47,804	45,952

EXPENDITURE —*continued.*

11, CUSTOMS —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Sea Customs—Salaries, Establishments and Contingencies—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	47,610	46,500	47,804	45,952
		Preventive Establishment.				
1	1	Preventive Officer - - -	840	840	840	840
		Postage Charges - - -	150	60	150	60
		Contingencies.				
		Rents, Rates and Taxes - - -	3,200	2,000	3,200	1,584
		Office Expenses and Miscellaneous - -	10,380	10,000	12,506	9,492
			13,580	12,000	15,706	11,076
		Total Madras, Rupees -	62 180	59,400	64,500	57,928
		MALABAR AND OTHER PORTS.				
		Establishment.				
160	160	Clerks - - - -	75,450	77,000	58,380	83,107
309	309	Servants - - - -			22,096	
		Temporary Establishment - -	1,300	1,100	1,284	1,087
			76,750	78,100	81,760	84,194
		Postage Charges.				
		Purchase of Service Postage Stamps -	1,850	1,400	1,850	1,452
		Contingencies.				
		Travelling Allowances - - -	1,110	1,400	1,100	956
		Office Expenses and Miscellaneous -	16,610	15,000	17,990	14,403
		Rents, Rates and Taxes - - -	1,500	1,000	1,300	1,223
			19,220	17,400	20,390	16,582
		Total Malabar and other Ports, Rupees -	97,820	96,900	1,04,000	1,02,228
		Total Sea Customs, Salaries, &c., Rupees -	1,60,000	1,56,300	1,68,500	1,60,156
		Land Customs,—Salaries, Establishments and Contingencies.				
		Establishment.				
25	25	Clerks - - - -	8,000	8,200	6,552	8,335
20	19	Servants - - - -			1,548	
			8,000	8,200	8,100	8,335
		Postage Charges.				
		Purchase of Service Postage Stamps	250	200	300	192
		Contingencies.				
		Miscellaneous - - - -	1,750	1,300	3,100	1,322
		Total Land Customs, &c., Rupees -	10,000	9,700	11,500	9,849

12.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF LICENSE TAX - - -	9,000	7,000	8,000	6,799
Total 12, Assessed Taxes, Rupees -	9,000	7,000	8,000	6,799
IMPERIAL - - -	4,000	3,000	4,000	3,400
PROVINCIAL - - -	5,000	4,000	4,000	3,399

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS - - -	5,75,000	5,03,000	4,77,900	3,50,564
B.—ESTABLISHMENTS - - - -	5,47,000	4,99,000	5,08,100	4,35,126
Total 13, Forest, Rupees -	11,22,000	10,02,000	9,86,000	7,85,690

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.				
A.—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—				
a.—Timber - - - -	94,448	88,600	75,610	56,870
b.—Firewood and Charcoal - -	46,233	38,700	37,700	20,810
c.—Bamboos - - -	1,064	800	2,250	472
d.—Sandal Wood - - -	6,200	8,200	8,350	6,213
e.—Grass and other Minor Produce -	20,070	17,100	15,830	12,139
	1,68,015	1,53,400	1,39,740	96,504
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	74,354	53,400	40,100	27,706
III.—CONFISCATED DRIFT AND WAIF WOOD -	4,495	3,000	2,980	2,280
IV—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - - -	1,100	700	...	...
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT - - - -	18,000	15,500	15,500	19,129
VI.—LIVE AND DEAD STOCK—				
a.—Purchase of Cattle - - -	4,650	100	...	40
b.—Feed and Keep of Cattle - -	6,640	4,700	4,550	4,174
c.—Plant, Tools and Instruments - -	14,866	9,000	4,490	2,991
	26,156	13,800	9,040	7,205
VII.—COMMUNICATIONS AND BUILDINGS—				
a.—Roads and Bridges - -	19,240	24,200	17,370	15,060
b.—Buildings - - -	27,238	35,900	20,820	27,383
c.—Other Works - - -	150	1,800	2,350	258
	46,628	61,900	40,540	42,701
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—				
a.—Demarcation - - -	30,248	32,100	23,900	20,183
b.—Compensation for Land and Rights -	29,500	26,000	27,750	8,392
c.—Surveys and Working Plans - -	6,000	11,800	15,600	1,804
d.—Plantations - - -	87,708	65,500	90,610	67,304
e.—Protection from Fire - -	36,646	25,200	18,870	11,604
f.—Other Works - - -	36,700	37,900	50,430	37,928
	2,26,802	1,98,500	2,27,160	1,47,215
IX.—MISCELLANEOUS—				
a.—Refunds - - - -	200	100	...	6,174
b.—Law Charges - - -	700	200	150	93
c.—Other Works - - -	8,550	2,500	2,690	1,557
	9,450	2,800	2,840	7,824
Total A.—Conservancy and Works, Rupees - - -	5,75,000	5,03,000	4,77,900	3,50,564

EXPENDITURE —*continued.*

13.—FOREST —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
B.—Establishments.				
I.—SALARIES—				
a.—Conservators - - -	29,600	29,000	28,400	27,200
b.—Superior Officers - - -	1,74,336	1,76,000	1,63,736	1,59,617
c.—Subordinate Forest and Depôt Establishments - - - -	1,57,776	1,35,000	1,62,192	1,12,489
d.—Office Establishments - -	51,974	50,000	49,848	45,028
e.—Deputation and Special Allowances -	20,210	...	...	...
	4,33,896	3,90,000	4,04,176	3,44,334
II.—TRAVELLING ALLOWANCES—				
a.—Conservators - - -	7,100	6,000	6,200	5,242
b.—Superior Officers - - -	44,280	41,000	41,660	38,192
c.—Subordinate Forest and Depôt Establishments - - - -	34,220	30,000	32,010	20,522
d.—Office Establishments - -	6,710	6,000	4,859	5,276
	92,310	83,000	84,729	69,232
III.—CONTINGENCIES—				
a.—Stationery - - -	475	200	233	...
b.—Carriage of Tents and Records -	2,884	1,000	2,805	...
c.—Rents, Rates and Taxes - -	3,628	4,000	3,470	2,600
d.—Official Postage - - -	5,130	7,000	4,276	5,299
e.—Sundries - - -	8,677	13,800	8,411	13,661
	20,794	26,000	19,195	21,560
Total B.—Establishments, Rupees -	5,47,000	4,99,000	5,08,100	4,35,126

14.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - -	36,300	34,000	34,600	33,006
DISTRICT CHARGES - - - -	5,14,700	4,91,000	4,65,400	4,49,626
Total 14, Registration, Rupees -	5,51,000	5,25,000	5,00,000	4,82,632
IMPERIAL - - - -	2,75,000	2,62,000	2,50,000	2,41,316
PROVINCIAL - - - -	2,76,000	2,63,000	2,50,000	2,41,316

DETAILS.

Numbers. 1884-85	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Superintendence.				
		Salary.				
1	1	Registrar-General - - -	18,000	18,000	18,000	18,000
		Establishment.				
11	11	Clerks - - - -	} 10,572	9,500	{ 8,580	} 9,387
8	8	Servants - - - -			792	
			10,572	9,500	9,372	9,387
		Contingent Charges.				
		Office and House Rent - - -	960	960	600	600
		Travelling Allowances - - -	3,000	2,640	3,000	2,347
		Service Postage Stamps - - -	1,100	900	1,100	744
		Office Expenses and Miscellaneous - -	2,668	2,000	2,528	1,928
			7,728	6,500	7,228	5,619
		Total Superintendence, Rupees -	36,300	34,000	34,600	33,006

EXPENDITURE—*continued.*

14.—REGISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	District Charges.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Registrar for Madras Town - -	6,000	6,000	6,000	6,000
292	319	Registrars and Sub-Registrars - -	1,73,676	1,60,000	1,63,680	1,75,865
		Ditto Commission - -	2,50,000	2,44,000	2,15,000	2,16,641
			4,29,676	4,10,000	3,84,680	3,98,506
		Establishment.				
8	8	Establishment of Registrar for Madras Town	1,956	1,960	1,956	1,956
		Ditto of Registrars and Sub-Registrars - - -	45,466	42,650	40,842	16,531
		Establishment of Registrar of Joint Stock Companies - - -	624	390	384	384
			48,046	45,000	43,182	18,871
		Contingent Charges.				
		Office Rent, Rates and Taxes - -	7,960	6,500	7,160	6,176
		Travelling Allowances - - -	5,600	5,000	5,300	4,292
		Service Postage Stamps - - -	5,208	4,500	4,608	4,007
		Office Expenses and Miscellaneous - -	30,458	20,000	20,470	17,774
			49,226	36,000	37,538	32,249
			5,26,948			
		DEDUCT—Probable Savings - -	12,248			
		Total District Charges, Rupees -	5,14,700	4,91,000	4,65,400	4,49,626

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
DISTRICT POST ESTABLISHMENTS - - -	1,07,000	1,10,000	1,06,000	1,18,466
Total 15, Post Office, Rupees -	1,07,000	1,10,000	1,06,000	1,18,466

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CIVIL OFFICE OF ACCOUNT AND AUDIT - -	2,23,600	2,07,500	2,22,700	2,12,933
CURRENCY DEPARTMENT - - -	28,000	26,000	30,400	26,328
RESERVE TREASURY - - - -	1,500	1,600	1,000	544
ALLOWANCE TO PRESIDENCY BANKS - -	64,900	64,900	63,900	63,789
TOTAL IMPERIAL -	3,18,000	3,00,000	3,18,000	3,03,594
Carried over -	3,18,000	3,00,000	3,18,000	3,03,594

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,18,000	3,00,000	3,18,000	3,03,594
PROVINCIAL.				
SALARY OF GOVERNOR - - - -	1,20,000	1,20,000	1,20,000	1,20,000
STAFF AND HOUSEHOLD OF GOVERNOR - -	38,000	40,700	39,900	35,162
EXPENDITURE FROM CONTRACT ALLOWANCE - -	90,000	90,000	90,000	85,558
TOUR EXPENSES - - - -	4,500	4,000	5,000	3,486
EXECUTIVE COUNCIL - - - -	1,22,900	1,22,900	1,22,900	1,23,716
LEGISLATIVE COUNCIL - - - -	12,300	14,400	12,500	13,220
CIVIL SECRETARIATS - - - -	2,67,100	2,74,000	2,61,300	2,75,005
MILITARY SECRETARIAT - - -	53,900	55,000	64,400	62,062
BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS - - - -	2,60,000	2,64,000	2,60,000	2,50,484
LOCAL FUND ESTABLISHMENT IN IMPERIAL AND PROVINCIAL OFFICES - - - -	41,300	41,000	39,000	38,658
TOTAL PROVINCIAL -	10,10,000	10,26,000	10,15,000	10,07,351
LOCAL.				
GENERAL ESTABLISHMENT OF LOCAL FUNDS -	1,08,000	1,06,000	1,00,000	1,11,956
Total 18, General Administration, Rupees -	14,36,000	14,32,000	14,33,000	14,22,901

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*IMPERIAL.* Civil Office of Account and Audit.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Accountant General - - -	30,000	28,600	30,000	33,985
1	1	Deputy ditto - - -	16,550	16,000	15,950	14,014
1	1	Assistant ditto - - -	15,000	33,100	15,000	7,512
3	3	Assistants to ditto - - -	28,500		28,200	25,848
		Financial Departmental Officers -	...	300	...	1,750
			90,050	78,000	89,150	
		Less Subscriptions for Civil Service Annuity	1,860	...	1,840	
			88,190	78,000	87,310	83,109
		Establishment.				
18	18	Subordinate Account Service - -	45,156	1,21,900	...	39,437
126	126	Clerks - - - -	78,864		1,23,860	77,731
46	46	Servants - - - -	4,146		4,146	4,098
		Temporary Establishment - -	...	100	...	222
			1,28,166	1,22,000	1,28,006	1,21,488
		Contingencies.				
		Service Telegrams - - -	1,000	1,200	900	1,158
		Office Expenses - - - -	1,610	1,800	1,970	1,975
		Miscellaneous - - - -	1,334	1,500	1,114	2,342
			3,944	4,500	3,984	5,475
		Travelling Expenses.				
		Travelling Expenses and Allowances - -	800	500	1,000	443
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,500	2,500	2,400	2,418
		Total Civil Office of Account and Audit, Rupees	2,23,600	2,07,500	2,22,700	2,12,933
		Currency Department.				
		Salaries.				
1	1	Deputy Commissioner - -	1,200	1,200	1,200	1,200
		Establishment.				
29	33	Clerks - - - -	18,765	18,750	17,995	18,688
27	23	Servants - - - -	2,664	2,650	3,324	2,651
			21,429	21,400	21,319	21,339
		Carried over -	22,629	22,600	22,519	22,539

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL—continued.				
Currency Department—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,629	22,600	22,519	22,539
Contingencies.				
Service Telegrams - - -	180	150	170	119
Freight on special remittance - -	2,671	...	3,800	...
Office Expenses - - - -	120	200	150	181
Miscellaneous - - - -	2,140	2,800	3,481	3,236
	5,111	3,150	7,601	3,536
Postage Charges.				
Purchase of Service Postage Stamps - -	260	250	280	253
Total Currency Department, Rupees -	28,000	26,000	30,400	26,328
Allowances to Presidency Banks.				
Allowance to the Bank of Madras for General Treasury duties - -	12,000	12,000	12,000	12,000
Ditto for the Government Savings Bank duties - - -	15,300	15,300	15,000	15,293
Ditto for Public Debt Office duties -	36,800	36,800	36,000	36,268
Purchase of Service Postage Stamps - -	800	800	900	228
Total Allowances to Presidency Banks, Rupees -	64,900	64,900	63,900	63,789
PROVINCIAL.				
Staff and Household of Governor.				
Numbers. 1884-85. / 1885-86.				
Salary.				
1 / 1 Private Secretary to the Governor -	18,000	20,700	18,000	18,000
Establishment.				
8 / 8 Clerks and Office Servants - -	4,596	4,596	4,596	4,596
Lascar Establishment, &c. of His Excellency the Governor's Equipage -	2,500	2,500	2,473	...
	7,096	7,096	7,069	4,596
Contingencies.				
Contingencies and Miscellaneous - -	3,100	3,100	4,778	2,787
Expenses connected with the Governor's Band -	9,700	9,600	9,953	9,659
	12,800	12,700	14,731	12,446
Postage Charges.				
Purchase of Service Postage Stamps - -	104	204	100	120
Total Staff and Household of Governor, Rupees	38,000	40,700	39,900	35,162
Executive Council.				
Numbers. 1884-85. / 1885-86.				
Salaries.				
2 / 2 Members of Council, at Rs. 5,120 each per month - - -	1,22,900	1,22,900	1,22,900	1,23,716
Total Executive Council, Rupees -	1,22,900	1,22,900	1,22,900	1,23,716
Legislative Council.				
Numbers. 1884-85. / 1885-86.				
Salaries.				
Allowance to the Madras Member of the Viceregal Council - -	...	1,800	...	1,806
1 / 1 Assistant Secretary - - -	9,600	9,800	9,600	8,772
	9,600	11,600	9,600	10,578
Establishment.				
2 / 2 Clerks - - - -	2,520	2,700	2,520	2,452
2 / 2 Servants - - - -	180		186	
	2,700	2,700	2,706	2,452
Contingencies.				
Miscellaneous - - - -	...	...	194	...
Travelling Allowances - - -	...	100	...	190
Total Legislative Council, Rupees -	12,300	14,400	12,500	13,220

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Civil Secretariats.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PUBLIC DEPARTMENT. SECRETARIAT.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chief Secretary - - -	45,000	43,200	45,000	52,742
1	1	Under Secretary - - -	12,600	10,800	12,600	11,635
			57,600	54,000	57,600	
		Less Subscriptions for Civil Service Annuity	2,300	...	2,300	
			55,300	54,000	55,300	64,377
		Establishment.				
38	38	Clerks - - - -	43,690	52,000	43,570	48,537
72	76	Servants - - - -	7,760		7,472	
			51,450	52,000	51,042	48,537
		Contingencies.				
		Office Expenses - - - -	4,150	5,600	3,158	6,845
		Service Telegrams - - -	1,800	2,400	2,500	2,203
		Rents, Rates and Taxes - - -	1,000	1,000	1,000	...
			6,950	9,000	6,658	9,048
		Movement of Government Offices to the Hills -	30,000	32,500	30,000	34,540
		Salary and allowances of the Officer entrusted with the preparation of the Administration Report -	3,000	3,500	2,500	2,915
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,500	3,000	2,500	3,093
			1,49,200	1,54,000	1,48,000	1,62,510
		TRANSLATORS' DEPARTMENT.				
		Establishment.				
5	5	Translators - - -	16,800	15,900	16,800	16,148
10	10	Pundits and Moonshees - - -	13,800	14,000	13,800	13,800
10	9	Clerks - - - -	2,640	2,900	2,880	2,179
			33,240	32,800	33,480	32,127
		Contingencies.				
		Office Expenses - - - -	560	700	620	1,214
			33,800	33,500	34,100	33,341
		REVENUE DEPARTMENT.				
		Salaries.				
1	1	Secretary - - -	37,500	36,000	37,500	35,590
1	1	Under Secretary - - -	12,000	12,400	12,000	9,123
			49,500	48,400	49,500	
		Less Subscriptions for Civil Service Annuity	1,980	...	1,980	
			47,520	48,400	47,520	44,713
		Establishment.				
25	24	Clerks - - -	28,890	32,800	29,010	28,629
21	22	Servants - - - -	2,364		2,244	
			31,254	32,800	31,254	28,629
		Contingencies.				
		Service Telegrams - - -	1,200	1,300	2,000	944
		Office Expenses - - - -	2,326	2,000	1,426	2,653
			3,526	3,300	3,426	3,597
		Postage Charges.				
		Purchase of Service Postage Stamps - -	1,800	2,000	2,000	2,215
			84,100	86,500	84,200	79,154
					2,66,300	
		Deduct,—Probable Savings - -			5,000	
		Total Civil Secretariats, Rupees -	2,67,100	2,74,000	2,61,300	2,75,005

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
		Military Secretariat.				
		Salary.				
1	1	Secretary - -	21,000	19,000	30,000	28,384
		Establishment.				
18	18	Clerks - - - -	28,800	32,000	28,800	29,853
20	20	Servants - - - -	2,148		2,172	
			30,948	32,000	30,972	29,853
		Contingencies.				
		Service Telegrams - - -	780	1,000	1,844	789
		Office Expenses - - -	595	2,200	1,002	2,366
			1,375	3,200	2,846	3,155
		Postage Charges.				
		Purchase of Service Postage Stamps -	577	800	582	670
		Total Military Secretariat, Rupees -	53,900	55,000	64,400	62,062
		Board of Revenue, Financial Commissioner and Establishments.				
		Salaries.				
		Financial Commissioner - -	...	...	...	1,828
3	3	Members, at R10,425 per mensem -	1,20,100	1,28,000	1,20,096	1,10,293
1	1	Secretary - - - -	23,040	23,000	23,040	24,051
1	1	Deputy Secretary - - -	17,280	17,000	17,280	18,712
			1,60,420	1,68,000	1,60,416	1,54,884
		Establishments.				
88	88	Clerks - - - -	76,320	80,500	76,320	81,446
53	53	Servants - - - -	5,260		5,260	
		Temporary Establishment - -	400	500	408	448
			81,980	81,000	81,988	81,894
		Contingencies.				
		Service Telegrams - - -	2,000	2,300	2,000	1,383
		Office Expenses - - - -	3,300	2,500	5,326	1,587
		Miscellaneous - - - -	4,800	3,500	3,270	4,425
			10,100	8,300	10,596	7,395
		Postage Charges.				
		Purchase of Service Postage Stamps - -	7,500	6,700	7,000	6,311
		Total Board of Revenue, &c., Rupees -	2,60,000	2,64,000	2,60,000	2,50,484
		LOCAL.				
		General Establishment of Local Funds.				
		Of Local Funds (Act IV of 1871) - -	1,08,000	,06,000	1,00,000	1,11,956
		Total, General Establishment of Local Funds, Rupees	1,08,000	1,06,000	1,00,000	1,11,956

EXPENDITURE —*continued.*

19.—LAW AND JUSTICE.

Provincial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
High Court Judges - - -	2,36,400	2,40,200	2,36,400	2,43,817
High Court, Appellate Branch, at the Presidency -	1,38,200	1,38,000	1,01,900	1,09,188
High Court, Original Branch, at the Presidency -	96,800	97,100	97,600	93,430
Law Officers - - - -	88,000	91,000	96,700	98,975
Administrator General - - -	3,600	3,600	3,600	3,600
Coroner's Court - - - -	8,680	8,700	8,700	8,605
Justices of the Peace - - -	65,520	65,700	66,100	64,515
Civil and Sessions Courts - - -	22,11,000	22,18,000	22,77,000	21,98,477
Courts of Small Causes - - -	84,600	86,300	83,900	84,246
Criminal Courts - - - -	9,30,200	9,21,400	9,15,100	9,11,364
Jails - - - - -	8,55,000	7,76,000	8,99,000	7,89,250
Pleadership examination charges - -	4,000	4,000	2,000	5,136
Refunds - - - - -	56,000	56,000	53,000	53,206
Total 19, Law and Justice, Rupees -	47,78,000	47,06,000	48,41,000	46,63,809

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*Provincial.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		High Court Judges.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Chief Justice - - -	60,000	60,000	60,000	60,000
4	4	Puisne Judges, at Rs. 3,750 each per mensem - - -	1,80,000	1,80,200	1,80,000	1,83,817
			2,40,000	2,40,200	2,40,000	
		Deduct—Subscriptions on account of Civil Service Annuity - - -	3,600	...	3,600	
		Total High Court Judges, Rupees -	2,36,400	2,40,200	2,36,400	2,43,817
		High Court, Appellate Branch.				
		Salaries.				
1	1	Registrar - - -	18,432	18,300	18,432	31,333
1	1	Deputy Registrar - - -	8,400	8,400	8,400	
			26,832	26,700	26,832	31,333
		Establishment.				
14	14	Interpreters and Translators and Nazir -	26,160	23,000	26,160	23,185
1	1	Reporter and Short-hand Writer -	5,244	5,250	4,800	5,244
50	50	Clerks - - - -	26,904	36,450	26,904	36,303
10	10	Servants - - - -	978		978	
59	59	Guards - - - -	5,418		5,418	
		Copyists' Establishment - -	3,000	2,200	...	...
			67,704	66,900	64,260	64,732
		Contingencies.				
		Office Expenses - - - -	4,056	3,400	3,500	11,703
		Miscellaneous - - - -	4,208	6,000	6,004	
		Printing and Translation - - -	34,000	33,400	...	...
			42,264	42,800	9,504	11,703
		Postage Charges.				
		Purchase of Service Postage Stamps - -	1,400	1,000	1,304	1,420
		Total High Court, Appellate Branch, Rupees -	1,38,200	1,38,000	1,01,900	1,09,188

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* High Court, Original Branch.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Registrar - - -	18,000	18,000	18,000	18,000
2	2	Assistants to ditto - - -	9,900	9,800	9,900	9,900
1	1	Clerk of the Crown and Crown Prosecutor-	9,600	9,600	9,600	9,600
1	1	Judge's Clerk - - -	6,600	6,600	6,600	6,600
1	1	Sheriff - - - -	10,776	10,776	10,776	10,776
			54,876	54,776	54,876	54,876
		Establishment.				
4	4	Translators and Interpreters - -	11,280	11,280	11,280	10.947
38	34	Clerks - - - -	11,400	11,400	14,280	16,818
36	34	Servants - - - -	2,640	2,640	2,850	
3	3	Criers and Keepers of the Court -	1,704	1,704	1,704	1,704
18	18	Sheriff's Office Establishment - -	5,685	5,685	5,685	5,674
3	3	Court House Servants - -	648	648	648	626
	6	Accountant General's Establishment -	3,090	3,090	...	...
			36,447	36,447	36,447	35,769
		Contingencies.				
		Rents, Rates and Taxes - - -	3,328	3,300	3,300	...
		Office Expenses - - - -	1,964	2,387	2,777	2,624
		Sheriff's Office Contingencies - -	185	190	200	161
			5,477	5,877	6,277	2,785
		Total High Court, Original Branch, Rupees -	96,800	97,100	97,600	93,430
		Law Officers.				
		Salaries.				
1	1	Advocate General - - -	26,250	26,250	26,250	26,250
1	1	Solicitor to Government - -	14,700	14,700	14,700	14,700
1	1	Government Pleader, High Court -	6,000	6,000	6,000	6,000
			46,950	46,950	46,950	46,950
		Establishment.				
		Establishment of the Advocate General -	1,380	1,380	1,380	1,380
		Establishment of the Government Pleader-	600	600	600	600
			1,980	1,980	1,980	1,980
		Contingencies.				
		Office Expenses - - - -	5,000	6,000	5,000	9,391
		Law Charges - - - -	33,070	35,070	41,770	39,554
		Charges of Notaries Public- - -	1,000	1,000	1,000	1,100
			39,070	42,070	47,770	50,045
		Total Law Officers, Rupees -	88,000	91,000	96,700	98,975
		Coroner's Court.				
		Salary.				
1	1	Coroner - {Including Conveyance Allowance.}	5,160	5,160	5,160	5,160
		Establishment.				
2	2	Clerk and Interpreter {Including Conveyance Allowance.}	1,740	1,740	1,740	1,740
1	1	Constable - - -	720	720	720	720
12	12	Servants - - -	912	912	912	911
			3,372	3,372	3,372	3,371
		Contingencies.				
		Office Expenses- - - -	148	68	68	74
		Miscellaneous - - - -		100	100	
			148	168	168	74
		Total Coroner's Court, Rupees -	8,680	8,700	8,700	8,605

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL. **Justices of the Peace.**	Rs.	Rs.	Rs.	Rs.
		Salaries.				
4	4	Magistrates - - -	46,104	45,920	46,104	45,458
		Establishment.				
26	26	Clerks - - - -	15,552	15,552	15,552	16,745
17	17	Servants - - - -	1,194	1,194	1,194	
			16,746	16,746	16,746	16,745
		Contingencies.				
		Charges for Mofussil Witnesses attending the High Court - - - -	1,000	1,200	1,400	1,141
		Office Expenses - - - -	280	310	400	530
		Miscellaneous - - - -	200	300	230	
		Rents, Rates and Taxes - - -	1,170	1,200	1,200	617
			2,650	3,010	3,230	2,288
		Postage Charges.				
		Purchase of Service Postage Stamps - -	20	24	20	24
		Total Justices of the Peace, Rupees -	65,520	65,700	66,100	64,515
Numbers. 1884-85.	Numbers. 1885-86.	**Civil and Sessions Courts.**				
		Salaries.				
20	19	District and Sessions Judges, at Rs. 2,333⅓ each per mensem - -	5,32,000	5,46,000	5,60,000	5,44,754
1	1	Do. at Rs. 1,800 per mensem -	21,600		21,600	
14	14	Subordinate Judges - -	94,800	1,01,500	93,000	98,513
112	108	Moonsiffs - - -	3,61,260	3,57,000	2,96,160	2,93,507
			10,09,660	10,04,500	9,70,760	
		DEDUCT—Subscriptions on account of Civil Service Annuity -	22,140	...	23,260	
			9,87,520	10,04,500	9,47,500	9,36,774
		Establishment.				
21	20	Translators - - -	18,000	4,75,000	18,900	4,85,804
1,473	1,413	Clerks - - - -	4,12,548		4,28,262	
369	354	Guards - - - -	30,702		31,998	
193	186	Servants - - -	12,744		13,140	
		Temporary Establishment - -	4,500		4,730	
		Copyists' Establishment - -	1,10,000	1,00,000	1,10,000	73,596
			5,88,494	5,75,000	6,07,030	5,59,400
		Process Service Establishment.				
		Peons - - - - -	5,61,500	5,60,000	1,80,000	6,25,246
		Charges for the Service of Judicial Processes -			4,80,762	
			11,49,994	11,35,000	12,67,792	11,84,646
		Contingencies.				
		Diet, &c., Allowance to Witnesses - -	33,944	26,500	37,817	29,419
		Office Expenses - - - -	19,116	17,000	17,533	22,862
		Miscellaneous - - - -	8,597	7,000	7,627	
		Rents, Rates and Taxes - - -	7,390	9,000	8,123	8,510
			69,047	59,500	71,100	60,791
		Travelling Expenses.				
		Travelling Expenses and Allowances - -	7,510	7,000	8,271	6,039
		Postage Charges.				
		Purchase of Service Postage Stamps -	11,859	9,500	11,400	10,227
		Do. Process Service Account - -	4,500	2,500		
			16,359	12,000	11,400	10,227
			22,30,430	22,18,000	23,06,063	
		DEDUCT—Probable Savings -	19,430	...	29,063	
		Total Civil and Sessions Courts, Rupees -	22,11,000	22,18,000	22,77,000	21,98,477

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86	*PROVINCIAL.* Courts of Small Causes. PRESIDENCY.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	First Judge - - -	24,000	24,000	24,000	24,000
2	2	Second and Third Judges - -	24,000	26,100	24,000	24,000
1	1	Clerk of the Court - - -	6,000	8,700	6,000	5,501
1	1	Deputy ditto - - -	3,600		3,600	3,516
			57,600	58,800	57,600	57,017
		Establishment.				
34	34	Clerks - - - -	13,290	15,600	13,290	15,312
27	27	Servants - - - -	2,364		2,364	
2	2	Interpreters and Translators - -	3,000	3,000	3,000	3,508
		Copyist Establishment - -	700	700	...	...
20	20	Bailiffs, Criers and Others - -	6,900	6,900	6,900	6,894
			26,254	26,200	25,554	25,714
		Contingencies.				
		Rents, Rates and Taxes - - -	425	400	400	217
		Office Expenses - - -	175	200	186	1,298
		Miscellaneous - - - -	146	700	160	
			746	1,300	746	1,515
		Total Courts of Small Causes, Rupees -	84,600	86,300	83,900	84,246
Numbers. 1884-85	Numbers. 1885-86.	**Criminal Courts.**				
		One-fifth of the Salaries, &c., of Collectors, Magistrates and others, as particularised under Grant 5, "Collectors', &c., Establishments," page 17 * - -	7,89,000	7,87,600	7,78,000	7,85,722
		Salaries.				
2	2	Special Assistant Agents at Jeypore and Ganjam and Godavari - -	14,928	15,900	18,660	17,286
3	3	Cantonment Joint Magistrates -	12,275	12,300	10,740	12,603
4	12	Subordinate Magistrates in Ganjam and Nellore - - -	15,240	15,240	8,640	8,753
1	1	Town Moonsiff - - -	480	480	480	480
			42,923	43,920	38,520	39,122
		Establishment.				
28	46	Clerks - - - -	10,517	17,080	11,880	18,783
44	66	Servants - - - -	3,937		3,972	
			14,454	17,080	15,852	...
		Process Service Establishment - -	15,000	2,000	4,567	1,461
			29,454	19,080	20,419	20,244
		Contingencies.				
		Office Expenses - - - -	4,870	5,000	5,360	52,611
		Miscellaneous - - - -	47,277	50,000	58,291	
			52,147	55,000	63,651	52,611
		Travelling Expenses.				
		Travelling Expenses and Allowances - -	6,925	7,000	5,475	5,815
		Postage Charges.				
		Purchase of Service Postage Stamps - -	9,025	8,000	8,035	7,850
		Other Governments - - -	726	800	1,000	...
		Total Criminal Courts, Rupees -	9,30,200	9,21,400	9,15,100	9,11,364
Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Jails. INSPECTION AND GENERAL SUPERINTENDENCE.				
		Salary.				
1	1	Inspector-General - - -	22,000	22,000	22,000	22,000
		Establishment.				
10	10	Clerks - - - -	8,940	8,900	8,940	9,984
6	6	Servants - - - -	732	740	732	
			9,672	9,640	9,672	9,984
		Carried over -	31,672	31,640	31,672	31,984

* The division of the salaries of the above Officers has been reckoned on the Estimate of the proportion of time given severally to Land Revenue and Criminal Duties.

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued. Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		INSPECTION AND GENERAL SUPERINTENDENCE—*contd.*				
		Brought forward -	31,672	31,640	31,672	31,984
		Contingent Charges.				
		Office Rent - - - -	600	600	600	600
		Travelling Allowances - - -	4,000	3,000	4,600	1,993
		Service Postage Stamps - - -	600	600	600	513
		Office Expenses and Miscellaneous - -	1,028	1,160	1,328	688
			6,228	5,360	7,128	3,794
			37,900	37,000	38,800	35,778
		PRESIDENCY JAILS.				
		HOUSE OF CORRECTION AND EUROPEAN PENITENTIARY AND CIVIL DEBTORS' JAIL.				
		Salary.				
1	1	Superintendent - - -	8,700	8,700	8,700	9,310
		Establishment.				
2	2	Jailors - - - -	3,660	3,660	3,660	4,620
1	1	Deputy Jailor - - -	960	960	960	
3	3	Apothecary and Hospital Assistants -	3,510	3,400	3,390	3,466
13	13	Clerks, &c. - - -	5,505	6,780	5,796	6,600
16	16	Servants and Native Warders - -	1,368		1,368	
			15,003	14,800	15,174	14,686
		Supplies and Services.				
		Rations - - - -	19,100	16,500	18,000	16,082
		Clothing and Bedding - - -	2,500	1,000	3,000	598
		Hospital Expenses - - -	1,400	1,800	2,000	1,917
			23,000	19,300	23,000	18,597
		Contingent Charges.				
		Rents, Rates and Taxes - -	4,450	4,450	4,450	1,279
		Miscellaneous - - -	3,932	4,750	5,676	6,866
			8,382	9,200	10,126	8,145
			55,085	52,000	57,000	50,738
		CENTRAL JAILS.				
		Salaries.				
6	6	Superintendents - - -	53,880	56,000	53,110	56,347
		Establishment.				
12	12	Jailors and Turnkeys - - -	16,740	39,000	16,855	16,510
146	351	Warders, Clerks, and Servants - -	45,760		23,131	21,990
12	13	Hospital Assistants - - -	5,940	8,000	5,580	5,858
			68,440	47,000	45,566	44,358
		Supplies and Services.				
		Rations - - - -	1,35,000	1,25,000	1,55,000	1,26,612
		Clothing and Bedding - - -	11,500	500	13,900	350
		Hospital Charges - - -	9,500	10,000	11,000	10,378
		Moving Prisoners - - -	1,000	1,000	1,500	763
		Miscellaneous - - - -	12,480	11,400	16,324	9,887
		Rents, Rates and Taxes - - -	100	100	200	54
			1,69,580	1,48,000	1,97,924	1,48,044
			2,91,900	2,51,000	2,96,600	2,48,749
		DISTRICT JAILS.				
		Establishment.				
3	5	Allowances to Superintendents -	13,840	4,000	5,200	3,760
21	18	Apothecaries and Hospital Assistants -	10,644	10,900	11,544	10,613
43	36	Jailors and Deputy Jailors - -	24,573	61,700	27,440	27,152
240	214	Warders, Clerks, and Servants -	32,208		34,942	34,047
1	1	Allowance to Roman Catholic Priest -	360	400	360	
		Temporary Establishment - -	...	1,000	...	1,067
		Carried over -	81,625	78,000	79,486	76,639
			3,84,885	3,40,000	3,92,400	3,35,265

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,84,885	3,40,000	3,92,400	3,35,265
DISTRICT JAILS—*continued.*				
Brought forward -	81,625	78,000	79,486	76,639
Supplies and Services.				
Rations - - - -	1,00,100	94,000	1,08,100	97,892
Clothing and Bedding - - -	7,800	1,500	9,800	1,119
Hospital Charges - - -	5,250	5,500	6,250	5,274
Stores from Military Department - -	1,500	1,500	2,200	...
Rents, Rates and Taxes - - -	3,200	3,500	3,200	3,259
Miscellaneous - - - -	15,325	14,000	18,864	14,471
	1,33,175	1,20,000	1,48,414	1,22,015
	2,14,800	1,98,000	2,27,900	1,98,654
LOCK-UPS.				
Establishment - - - -	11,000	10,500	10,500	10,940
Diet Money to Prisoners - - -	55,500	54,000	58,000	55,636
Rents, Rates and Taxes - - -	500	500	500	373
	67,000	65,000	69,000	66,949
JAIL MANUFACTURES.				
PRESIDENCY JAILS—				
Raw Materials - - - -	3,000	3,000	5,000	3,040
CENTRAL JAILS—				
Raw Materials - - -				
Commission to Jailors - - -	1,49,700	1,39,000	1,69,000	1,48,722
Miscellaneous - - - -				
DISTRICT JAILS—				
Raw Materials - - - -				
Commission to Jailors - - -	26,200	25,000	26,700	27,397
Miscellaneous - - - -				
	1,78,900	1,67,000	2,00,700	1,79,159
CHARGES FOR TRANSPORTATION OF CONVICTS.				
Presidency Jail Charges - - -	8,415	5,000	8,000	8,977
Central do. do. - - -	500	500	500	161
District do. do. - - -	500	500	500	85
	9,415	6,000	9,000	9,223
Total Jails, Rupees -	8,55,000	7,76,000	8,99,000	7,89,250

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
GUARDS FOR THE CUSTOMS AND SALT DEPARTMENTS -	27,000	30,000	34,000	68,227
PROVINCIAL.				
PRESIDENCY POLICE - - - -	1,57,800	1,60,500	1,81,000	1,82,528
SUPERINTENDENCE - - - -	1,96,500	1,96,500	1,98,300	1,95,418
DISTRICT EXECUTIVE FORCE - - -	33,27,000	32,69,000	33,24,300	32,61,494
VILLAGE POLICE - - - -	6,500	6,500	6,400	5,870
COLLECTION OF CATTLE TRESPASS FINES - -	1,38,000	1,38,000	1,35,000	1,37,166
CONTRIBUTIONS FROM POUNDS TO MUNICIPALITIES -	1,700	2,000	2,000	1,561
REFUNDS - - - -	500	500	1,000	71
TOTAL PROVINCIAL -	38,28,000	37,73,000	38,48,000	37,84,108
LOCAL.				
DISTRICT EXECUTIVE FORCE—LOCAL - -	...	...	...	24,650
Total 20, Police, Rupees -	38,55,000	38,03,000	38,82,000	38,76,985

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

DETAILS.

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL.				
		Guards for the Customs and Salt Departments.	Rs.	Rs.	Rs.	Rs.
		Preventive Establishment, Customs - -	27,000	25,000	26,000	25,635
		Police Salt Guards - - - -	...	5,000	8,000	42,592
		Total Guards for the Customs and Salt Depts., Rs.	27,000	30,000	34,000	68,227
		PROVINCIAL.				
		Presidency Police.				
		TOWN AND SUBURBAN POLICE.				
		Police Force.				
11	11	Inspectors - - -	18,720	1,33,000	18,720	1,32,727
33	33	Sergeants and Chief Constables -	24,396		24,396	
102	102	Head Constables - - -	18,468		18,468	
696	697	Constables - - -	65,496		65,412	
		Hackney Carriage Establishment -	3,100		3,100	
			1,30,180	1,33,000	1,30,096	1,32,727
		Contingent Charges.				
		Rewards - - - -	350	500	1,500	190
		Rents, Rates and Taxes - - -	500	750	1,080	819
		Miscellaneous - - - -	750	750	1,008	461
			1,600	2,000	3,588	1,470
			1,31,780	1,35,000	1,33 684	1,34,197
		MOUNTED POLICE.				
8	8	Sowars - - - -	960	6,000	960	6,585
80	80	Horse-keepers, Grass-cutters, &c. -	4,800		4,800	
9	9	Prison Van (Driver, Horse-keepers, &c.) -	606		606	
			6,366	6,000	6,366	6,585
		Contingent Charges.				
		Horses, Gram, &c. - - - -	8,930	8,000	10,850	10,529
			15,296	14,000	17,216	17,114
		MARINE POLICE.				
		Police Force.				
2	1	Inspectors - - -	1,464	7,200	4,464	20,518
2	1	Sergeant and Chief Constable - -	804		1,284	
16	4	Head Constables - - -	732		2,424	
125	40	Constables - - -	3,828		12,300	
			6,828	7,200	20,472	20,518
		Establishment.				
8	...	Clerks and Conicopillays - -	...	3,800	1,584	8,215
62	32	Tindals and Boatmen - -	3,396		6,768	
			3,396	3,800	8,352	8,215
		Contingent Charges.				
		Miscellaneous - - - -	500	500	1,276	2,484
			10,724	11,500	30,100	31,217
		Total Presidency Police, Rupees -	1,57,800	1,60,500	1,81,000	1,82,528

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL—continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector General - - -	30,000	28,600	30,000	28,750
3	3	Deputy Inspectors General - -	43,200	43,400	43,200	43,956
1	1	Personal Assistant to the Inspector General	10,800	13,000	10,800	10,666
1	1	Commissioner of Police - -	18,000	15,600	18,000	16,575
1	1	Deputy Commissioner - -	9,000	6,800	9,000	7,257
1	1	Assistant Commissioner - -	4,770	4,700	4,650	4,530
			1,15,770	1,12,100	1,15,650	1,11,734
		Establishment.				
44	45	Clerks - - - -	28,782	34,500	28,242	34,677
80	78	Servants - - - -	4,220		4,220	
			33,002	34,500	32,462	34,677
		Contingent Charges.				
		Travelling Allowances and Expenses -	7,700	8,500	8,500	8,156
		Service Postage Stamps - - -	1,700	1,800	1,800	1,803
		Rents, Rates and Taxes - - -	420	400	1,032	405
		Office Expenses and other Allowances -	37,908	39,200	38,856	38,643
			47,728	49,900	50,188	49,007
		Total Superintendence, Rupees -	1,96,500	1,96,500	1,98,300	1,95,418
		District Executive Force.				
		Police Force.				
21	21	District Superintendents - -	1,92,000	3,26,700	1,92,000	3,26,380
20	20	Assistant ditto - - -	1,21,200		1,21,200	
480	481	Inspectors - - -	5,41,572	25,48,300	5,41,872	25,56,325
2,562	2,561	Head Constables - - -	5,05,020		5,06,430	
17,791	17,580	Constables - - -	15,44,269		15,65,395	
62	54	European Chief Constables - -	22,758		26,478	
1,625	1,626	Servants - - - -	9,920		9,914	
			29,36,739	28,75,000	29,63,289	28,82,705
		Hospital Establishment and Charges.				
2	2	Apothecaries - - -	2,100	25,000	2,100	17,491
23	23	Hospital Assistants - - -	19,620		18,480	
67	79	Servants - - - -	4,848		4,530	4,786
		Contingencies - - - -	7,200	8,000	9,761	7,141
			33,768	33,000	34,871	29,418
		Supplies and Services.				
		Clothing - - - -				
		Arms and Accoutrements (including Ordnance Stores) - - - -	1,92,500	2,00,000	2,71,419	1,96,877
		Miscellaneous - - - -				
			1,92,500	2,00,000	2,71,419	1,96,877
		Contingent Charges.				
		Travelling Allowances and Expenses -	80,000	78,000	1,00,000	67,343
		Service Postage Stamps - - -	18,730	19,000	19,000	18,715
		Rewards to Informers - - -	3,500	3,500	4,300	5,468
		House Rent - - - -	14,700	14,000	16,210	13,188
		Rents, Rates and Taxes - - -	1,500	1,500	2,000	1,367
		Elephant charges - - -	7,500	5,000	5,000	8,948
		Office Expenses and Contingencies - -	38,063	40,000	63,642	37,465
			1,63,993	1,61,000	2,10,152	1,52,494
					34,79,731	
		DEDUCT—Probable Savings -			1,55,431	
		Total District Executive Force, Rupees -	33,27,000	32,69,000	33,24,300	32,61,494

EXPENDITURE —*continued.*

20.—POLICE——*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Collection of Cattle Trespass Fines.				
CATTLE POUND ESTABLISHMENT.				
Establishment of the Collector's Office - -				
Sub-Treasury Gomastahs - - -	1,15,000	1,15,000	1,12,000	1,14,940
Collection of Cattle Trespass Fines - -				
Establishing and Repairing Pounds - -				
Feeding Charges - - - -	5,000	5,000	5,000	4,798
Miscellaneous - - - -	18,000	18,000	18,000	17,428
Total Collection of Cattle Trespass Fines, Rs.	1,38,000	1,38,000	1,35,000	1,37,166

21.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	...	...	4,000	3,049
PROVINCIAL.				
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT - - - - -	4,000	3,800	...	...
PURCHASE AND HIRE OF SHIPS AND VESSELS -	1,15,000	...	...	...
MISCELLANEOUS - - - - - - - -	14,000	11,200	11,000	8,168
TOTAL PROVINCIAL -	1,33,000	15 000	11,000	8,168
Total 21, Marine, Rupees -	1,33,000	15,000	15,000	11,217

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
	Provincial.	Provincial.	Imperial.	Imperial.
Salaries and Allowances of Officers and Men Afloat.				
S. S. Margaret Northcote - - - - - -	4,000	3,800	4,000	3,049
PROVINCIAL.				
Miscellaneous.				
Pilotage, Pilot Establishments, and Vessels - -	6,100	5,896	6,000	2,721
Marine Establishments - - - - - -	7,900	5,304	5,000	5,447
Total Miscellaneous -	14,000	11,200	11,000	8,168

EXPENDITURE—*continued.*

22.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECTION - - - -	48,000	45,000	48,100	47,560
INSPECTION - - - -	2,60,000	2,51,000	2,57,000	2,35,808
GOVERNMENT COLLEGES, GENERAL - -	2,05,000	2,09,000	2,30,000	2,26,534
GOVERNMENT COLLEGES, SPECIAL - - -	38,000	35,000	35,000	34,310
GOVERNMENT SCHOOLS - - -	87,400	1,20,000	1,23,000	1,32,776
GIRLS' SCHOOLS - - - -	20,300	14,000	15,000	12,476
NORMAL SCHOOLS - - - -	31,100	34,000	34,000	30,510
TECHNICAL SCHOOLS - - - -	96,700	73,000	89,000	74,301
SCHOLARSHIPS - - - -	23,500	19,000	19,000	20,114
PRIZES - - - - -	...	...	...	181
GOVERNMENT BOOK DEPÔT - - -	30,500	25,000	25,000	5,448
GRANTS-IN-AID - - - -	1,70,000	1,90,500	1,74,000	1,86,861
PAYMENTS BY RESULTS - - -	90,000	1,04,000	1,00,000	1,45,960
MISCELLANEOUS - - - -	5,300	9,000	9,900	10,743
REFUNDS - - - - -	3,200	2,500	1,000	1,908
TOTAL PROVINCIAL -	11,09,000	11,31,000	11,60,000	11,65,490
LOCAL.				
INSPECTION—LOCAL - - - -	56,000	54,000	66,000	56,899
GOVERNMENT SCHOOLS—LOCAL - - -	3,40,000	3,05,000	3,06,000	2,76,929
NORMAL SCHOOLS—LOCAL - - -	67,000	64,000	65,000	53,079
GOVERNMENT BOOK DEPÔT—LOCAL - -	18,000	18,000	21,000	71,866
GRANTS-IN-AID—LOCAL - - -	2,10,000	2,10,000	2,05,000	2,48,429
MISCELLANEOUS—LOCAL - - -	3,000	3,000	2,000	2,504
TOTAL LOCAL -	6,94,000	6,54,000	6,65,000	7,09,706
Total 22, Education, Rupees -	18,03,000	17,85,000	18,25,000	18,75,196

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

DETAILS.

Numbers 1884-85.	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Direction.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Director of Public Instruction - -	26,800	25,200	26,200	27,877
		Establishment.				
	18	Clerks - - - -	13,118	13,800	15,480	13,640
	11	Servants - - - -	1,002			
		Temporary Establishment - -	300			
			14,420	13,800	15,480	13,640
		Contingent Charges.				
		Teachers' Examination Charges - -	100	400	100	603
		Travelling and Tentage Allowances - -	2,000	1,400	2,000	1,201
		Service Postage Stamps - - -	1,800	1,600	1,600	1,518
		Rents, Rates and Taxes - - -	1,200	1,200	1,200	1,200
		Office Expenses and Miscellaneous - -	1,680	1,400	1,520	1,521
			6,780	6,000	6,420	6,043
		Total Direction, Rupees -	48,000	45,000	48,100	47,560
		Inspection.				
		Salaries.				
8	8	Inspectors - - -	82,530	73,000	74,180	70,529
65	69	Deputy Inspectors - - -	1,01,400	99,000	96,900	93,802
1	1	Superintendent, Hill Tracts—Ganjam -	1,382	2,000	1,382	1,881
1	1	Superintendent, Hill Tracts—Vizagapatam	744		744	
1	1	Mahomedan Inspecting Schoolmaster -	564		564	
			1,86,620	1,74,000	1,73,770	1,66,212
		Establishment.				
174	183	Clerks and Servants - - -	28,006	28,000	26,191	27,032
		Contingent Charges.				
		Travelling and Tentage Allowances - -	49,300	40,000	49,000	34,784
		Service Postage Stamps - - -	4,370	4,500	4,000	3,700
		Office Expenses and Miscellaneous - -	9,504	4,500	9,384	4,080
			63,174	49,000	62,384	42,564
			2,77,800	2,51,000	2,62,345	
		DEDUCT—Probable Savings -	17,800	...	5,345	
		Total Inspection, Rupees -	2,60,000	2,51,000	2,57,000	2,35,808
		Government Colleges—General.				
10	10	Principals and Head Masters -	62,680	60,000	62,750	28,180
10	10	Professors and Assistant Professors -	67,920	65,000	70,080	53,906
89	41	Masters and Teachers - -	69,064	62,600	89,804	1,20,514
1	1	Clerk and Librarian - - -	360	400	360	245
86	88	Clerks and Servants - - -	5,891	7,000	8,208	7,927
			2,05,915	1,95,000	2,31,202	2,10,772
		Gymnasium - - - -	500	500	...	...
		Library and Prize Allowances - -	2,572	3,000	3,150	14,899
		Contingent Charges - - - -	7,695	5,000	5,504	
		Rents, Rates and Taxes - - -	2,000	2,000	2,000	
		Laboratory Charges - - -	3,000	3,000	2,750	
		Travelling Allowances - - -	844	500	500	863
			16,611	14,000	13,904	15,762
			2,22,526	2,09,000	2,45,106	
		Lump Alteration - -	—17,526	...	— 15,106	
		Total Government Colleges—General, Rupees	2,05,000	2,09,000	2,30,000	2,26,534

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL —continued.* Government Colleges—Special.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		CIVIL ENGINEERING COLLEGE.				
1	1	Principal - - - -	12,404	10,500	11,340	10,389
10	11	Masters - - - -	18,000	16,500	16,248	16,403
3	3	Clerks and Librarian - -	1,020	1,020	1,020	2,274
14	16	Servants - - - -	1,413	1,380	1,269	
			32,837	29,400	29,877	29,066
		Stipends - - - -	2,820	2,000	1,720	1,719
		Library Allowance - - -	550	400	2,305	455
		Purchase of Instruments and Books - -	1,000	1,000		
		Contingencies - - - -	1,853	2,200	1,098	3,070
			6,223	5,600	5,123	5,244
			39,060			
		DEDUCT—Probable Savings -	1,060			
		Total Government Colleges—Special, Rupees-	38,000	35,000	35,000	34,310
		Government Schools. HIGH, MIDDLE, AND PRIMARY.				
176	176	Head Masters, Masters and Teachers -	86,522	1,07,000	1,14,160	1,16,275
37	37	Servants - - -	4,801	5,600	5,154	5,502
		Travelling Allowance - -	500	500	500	554
		Library and Prize Allowances - -	2,133	1,700	3,557	2,067
		House Rent - - - -	1,308	1,300	1,344	1,675
		Contingencies and Miscellaneous - -	4,099	3,400	5,275	6,703
		Gymnasium and Laboratory - -	500	500	1,000	
			99,863	1,20,000	1,30,990	
		DEDUCT—Probable Savings -	12,463	...	7,990	
		Total Government Schools, Rupees -	87,400	1,20,000	1,23,000	1,32,776
		Girls' Schools.				
113	113	Head Masters, Masters and Teachers -	14,046	10,000	11,910	9,771
36	36	Servants - - - -	882	1,000	1,044	955
		House Rent - - - -	1,302	900	906	743
		Contingencies and Miscellaneous - -	1,842	1,900	1,352	1,007
		Library and Prize Allowances - -	408	200	276	
		New Schools - - - -	2,000	...	...	...
			20,480	14,000	15,488	
		DEDUCT—Probable Savings -	180	...	488	
		Total Girls' Schools, Rupees -	20,300	14,000	15,000	12,476
		Normal Schools.				
		MALE NORMAL SCHOOLS.				
17	17	Head Masters, Masters and Teachers -	20,592	18,500	19,700	17,268
16	16	Clerks and Servants - - -	1,164	1,200	1,248	1,226
		Gymnasium - - -	300	300	...	...
		Travelling Allowance - - -	250	200	200	174
		Library Allowance - - -	375	400	375	429
		Contingencies - - - -	2,676	1,100	2,936	745
		Rents, Rates and Taxes - - -	324	300	504	483
			25,681	22,000	24,963	
		DEDUCT—Probable Savings -	6,581	...	1,963	
			19,100	22,000	23,000	20,325
		FEMALE NORMAL SCHOOLS.				
		Head Masters, Masters and Teachers - -				
		Servants - - -	12,000	12,000	11,000	10,185
		House Rent - - - -				
		Contingencies - - - -				
			12,000	12,000	11,000	10,185
		Total Normal Schools, Rupees -	31,100	34,000	34,000	30,510

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL—continued.* Technical Schools.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		SCHOOLS OF ART AND INDUSTRY.				
1	1	Superintendent - - -	6,600	39,700	4,200	46,791
1	1	Instructor, Artistic Department - -	4,800		1,200	
	6	Establishment, Contingencies, and Cost of Materials for Manufactures - -	43,300		43,600	
			54,700	39,700	49,000	46,791
		SCHOOL OF AGRICULTURE.				
		Salaries - - - -	42,000	33,000	40,000	23,832
		Establishment - - - -				
		Contingencies - - - -				
			42,000	33,000	40,000	23,832
		SCHOOL OF ORDNANCE ARTIFICERS.				
		Teachers - - - -	...	300	...	3,678
		Contingencies - - - -				
			...	300	...	3,678
		Total Technical Schools, Rupees -	96,700	73,000	89,000	74,301
		Scholarships.				
		IN COLLEGES - - - -	8,000	7,500	7,000	8,407
		IN SCHOOLS—				
		English Scholarships - - -	600	600	580	11,707
		Normal Schools - - -	14,200	10,500	11,784	
		Girls' Schools - - -	700	400	400	
					19,764	
		DEDUCT—Probable Savings -			764	
		Total Scholarships, Rupees -	23,500	19,000	19,000	20,114
		Government Book Depôt.				
...	...	Curator - - - -	...	200	...	2,400
...	...	Clerks and Servants - -	...	200	...	3,048
		Printing, Publishing, and Selling books -	30,500	24,600	25,000	...
		Total Government Book Depôt, Rupees -	30,500	25,000	25,000	5,448
		Miscellaneous.				
		Gymnasium - - - -	...	...	2,216	...
		Translators - - - -	...	..	1,000	...
		Library of Oriental Manuscripts - -	5,684	5,000	5,684	4,628
		Miscellaneous - - - -	400	4,000	1,000	6,115
			6,084			
		DEDUCT—Probable Savings -	784			
		Total Miscellaneous, Rupees -	5,300	9,000	9,900	10,743

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ECCLESIASTICAL ESTABLISHMENTS - -	3,52,000	3,31,000	3,54,000	3,34,590
CEMETERY ESTABLISHMENTS - - -	8,000	7,000	9,000	7,631
Total 23, Ecclesiastical, Rupees -	3,60,000	3,38,000	3,63,000	3,42,221

EXPENDITURE—*continued.*

23.—ECCLESIASTICAL—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL. **Ecclesiastical Establishment.** CHURCH OF ENGLAND.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	The Bishop - - -	25,600	25,600	25,600	25,600
1	1	Domestic Chaplain - - -	6,000	3,600	6,000	6,000
1	1	Archdeacon - - -	3,200	3,200	3,200	2,581
1	1	Secretary and Registrar - -	2,560	2,560	2,560	2,560
20	20	Chaplains - - - -	1,93,800	2,14,440	1,93,800	1,10,434
13	13	Junior Chaplains - - -	78,000		78,000	97,573
15	15	Missionaries, &c. - - -	19,500		19,500	19,149
1	1	Marriage Registrar - - -	600	600	600	600
			3,29,260	2,50,000	3,29,260	2,64,497
		Church Establishments.				
1	1	Verger - - - -	252	252	252	252
1	1	Organist's Allowance - -	2,100	2,100	2,100	2,100
		Choir ditto - - -	720	720	720	720
1	1	Beadle - - - -	168	168	168	168
20	20	Clerks - - - -	4,338	10,860	4,338	10,830
92	92	Servants - - - -	6,456		6,456	
			14,034	14,100	14,034	14,070
		Total Church of England, Rupees -	3,43,294	2,64,100	3,43,294	2,78,567
		CHURCH OF SCOTLAND.				
		Salaries.				
2	2	Chaplains - - - -	21,000	29,330	21,000	19,541
1	1	Junior Chaplain - - -	6,000		6,000	
			27,000	29,330	27,000	19,541
		Church Establishments - -	1,365	1,370	1,365	1,365
		Total Church of Scotland, Rupees -	28,365	30,700	28,365	20,906
		Contingent Charges.				
		House Rent Allowance of Chaplains -	14,280	13,300	13,620	12,743
		Rewards to Chaplains for Proficiency in the Oriental Languages - - -	1,000	...	1,000	...
		Rents, Rates and Taxes - - -	900	900	1,000	853
		Miscellaneous - - -	6,784	6,000	6,984	6,235
			22,964	20,200	22,604	19,831
		Visitation and Travelling Allowances.				
		The Bishop's Visitation Allowance - -	3,500	2,000	3,500	3,124
		Travelling Allowances of Chaplains, &c. -	14,424	13,700	14,400	11,856
			17,924	15,700	17,900	14,980
		Postage Charges.				
		Purchase of Service Postage Stamps -	370	300	360	306
			4,12,917	3,31,000	4,12,523	
		DEDUCT—Probable Savings -	60,917	...	58,523	
		Total Ecclesiastical Establishments, Rupees -	3,52,000	3,31,000	3,54,000	3,34,590
		IMPERIAL. **Cemetery Establishments.**				
		Subordinates in charge of Cemeteries -	5,076	5,100	5,000	5,043
		Contingent Charges - - -	2,924	1,900	4,000	2,588
		Total Cemetery Establishments, Rupees -	8,000	7,000	9,000	7,631

EXPENDITURE—*continued.*

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL ESTABLISHMENT—PROVINCIAL - -	5,18,910	5,04,000	5,10,000	4,96,827
VACCINATION - - - -	6,450	8,400	8,000	22,381
HOSPITALS AND DISPENSARIES - - -	3,23,320	3,11,000	3,28,000	2,97,491
SANITARY COMMISSIONER - - -	62,190	59,900	60,400	52,125
GRANTS FOR MEDICAL PURPOSES - -	18,600	15,200	4,000	18,541
MEDICAL COLLEGE - - - -	90,150	90,000	89,200	90,122
LUNATIC ASYLUM - - - -	88,800	80,000	81,300	80,688
LOCK HOSPITALS - - - -	14,140	10,900	12,900	10,386
CHEMICAL EXAMINER - - - -	17,300	16,600	14,300	15,391
REFUNDS - - - - -	2,140	4,000	1,900	1,138
TOTAL PROVINCIAL -	11,42,000	11,00,000	11,10,000	10,85,090
LOCAL.				
VACCINATION—LOCAL - - -	1,50,000	1,42,000	1,38,000	1,32,929
HOSPITALS AND DISPENSARIES—LOCAL - -	3,40,000	3,20,000	3,00,000	2,96,535
GRANTS FOR MEDICAL PURPOSES—LOCAL - -	81,000	81,000	80,000	81,049
LUNATIC ASYLUM—LOCAL - - -	14,000	14,000	14,000	13,915
TOTAL LOCAL -	5,85,000	5,57,000	5,32,000	5,24,428
Total 24, Medical, Rupees -	17,27,000	16,57,000	16,42,000	16,09,518

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		PROVINCIAL. Medical Establishment—Provincial.				
		Salaries and Establishment.				
25	27	Surgeons-Major - - -	2,85,736	1,96,000	2,65,854	2,20,418
1	1	Surgeon General - - -	30,000	30,000	30,000	30,000
1	1	Secretary - - - -	10,500	10,700	10,500	11,177
8	6	Surgeons - - - -	63,600	1,30,000	81,000	1,10,846
3	4	Honorary Surgeons - - -	23,400	17,300	19,200	22,074
21	21	Native and Assistant Surgeons - -	44,700	49,000	50,700	33,311
8	8	Apothecaries - - -	18,348	20,000	18,168	21,823
6	6	Hospital Assistants - - -	4,050	16,500	3,480	16,055
13	13	Clerks - - - -	7,140	8,500	7,140	9,169
13	13	Servants - - - -	1,022		990	
		Reserve of Medical Subordinates -	13,000	...	13,000	...
			5,01,496	4,78,000	5,00,032	4,74,873
		Contingent Charges.				
		Travelling Allowances - - -	15,000	22,100	22,200	17,180
		Service Postage Stamps - - -	1,300	1,400	2,750	1,370
		Miscellaneous Expenses - - -	754	1,040	1,477	924
		Rents, Rates and Taxes - - -	360	1,460	2,460	2,480
			17,414	26,000	28,887	21,954
					5,28,919	
		DEDUCT—Probable Savings -			18,919	
		Total Medical Establishment—Provincial, Rs.	5,18,910	5,04,000	5,10,000	4,96,827

EXPENDITURE —*continued.*

24.—MEDICAL—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Vaccination.				
Salaries.				
General Superintendent - -	...	...	...	13,800
Native Superintendents - -	1,650	1,650	1,650	1,650
Vaccinators and Assistants - -	3,048	3,150	3,048	3,213
	4,698	4,800	4,698	18,663
Contingent Charges.				
Travelling Allowances - - -	1,650	2,500	2,500	3,039
Service Postage Stamps - - -	55	60	75	62
Batta for vaccinated children - -	...	40	27	30
Miscellaneous - - - -	47	1,000	700	587
	1,752	3,600	3,302	3,718
Total Vaccination, Rupees -	6,450	8,400	8,000	22,381
Hospitals and Dispensaries.				
Salaries and Establishment.				
Surgeons and Assistant Surgeons -	69,300	72,000	71,100	68,751
Allowances to Apothecaries and Assistant Apothecaries - - -	19,080	59,000	18,600	51,374
Hospital Assistants - - -	5,040		4,920	32,065
Contributions to Medical Subordinates employed under Municipal and Local Funds - - - -	39,225		27,210	
Matrons and Nurses - -	20,682	15,500	20,682	15,118
Female Pupils - - -	2,208	3,600	2,208	3,593
Clerks and Servants - -	19,946	23,900	19,250	23,837
15 per cent. Reserve of Medical Subordinates - - -	20,000	...	17,000	...
Other Establishments - -	2,000	...	3,930	...
	1,97,481	1,74,000	1,84,900	1,94,738
Supplies and Services.				
Diet of Patients, &c. - - -	53,640	70,400	70,640	71,917
Cost of European Medicines and Freight -	42,760	34,600	45,760	30,503
	96,400	1,05,000	1,16,400	1,02,420
Contingent Charges.				
Travelling Allowances - - -	1,000	500	1,000	570
Rent of Buildings - - -	2,766	2,760	2,760	4,224
Rents, Rates and Taxes - - -	4,766	4,760	4,766	1,041
Miscellaneous - - - -	20,907	23,980	33,374	24,698
	29,439	32,000	41,900	30,533
			3,43,200	3,27,691
DEDUCT—Contribution from Municipalities -	...	...	...	30,200
DEDUCT—Probable Savings -	...	...	15,200	...
Total Hospitals and Dispensaries, Rupees -	3,23,320	3,11,000	3,28,000	2,97,491
Sanitary Commissioner.				
Salaries.				
Sanitary Commissioner - -	24,000	24,000	24,000	28,926
Dy. do. and Inspector of Vaccination -	13,800	13,800	13,800	...
	37,800	37,800	37,800	28,926
Establishment.				
Clerks and Draughtsman - -	6,780	6,810	6,780	7,226
Servants - - - -	480	480	480	
	7,260	7,290	7,260	7,226
Carried over -	45,060	45,090	45,060	36,152

Numbers. 1884-85.	Numbers. 1885-86.
7	7
10	10
9	9
55	55
16	16
160	178
1	1
1	1
11	11
6	6

24.—MEDICAL —*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL —continued. **Sanitary Commissioner—*continued.***	Rs.	Rs.	Rs.	Rs.
		Brought forward -	45,060	45,090	45,060	36,152
		Contingent Charges.				
		Office Rent - - -	960	960	960	960
		Travelling Allowance and Batta - -	3,000	1,500	3,000	1,465
		Service Postage Stamps - - -	417	440	500	426
		Office Expenses - - -	1,853	1,010	1,405	1,128
			6,230	3,910	5,865	3,979
			51,290	49,000	50,925	40,131
		HEALTH OFFICER.				
1	1	Health Officer - - -	4,800	4,800	4,800	5,987
1	1	Apothecary - - -	600	600	600	4,796
21	21	Establishment - - -	4,200	4,200	4,200	
		Rents, Rates and Taxes - - -	1,200	1,200	1,200	1,211
		Contingencies - - -	100	100	100	
			10,900	10,900	10,900	11,994
					61,825	
		DEDUCT—Probable Savings - -			1,425	
		Total Sanitary Commissioner, Rupees -	62,190	59,900	60,400	52,125
		Medical College.				
		Salaries and Establishment.				
13	14	Professors - - -	36,600	57,000	36,600	51,317
10	9	Assistant Professors - - -	21,490		23,250	
30	31	Clerks, Servants and others - -	4,950	4,900	4,768	4,307
			63,040	61,900	64,618	55,624
		Contingent Charges.				
		Scholarships, Stipends, &c. - -	19,990	20,000	16,300	20,262
		Rents, Rates and Taxes - - -	800	800	800	407
		Miscellaneous - - - -	6,320	7,300	7,482	13,829
			27,110	28,100	24,582	34,498
		Total Medical College, Rupees -	90,150	90,000	89,200	90,122
		Lunatic Asylum.				
		Salaries.				
1	1	Superintendent - - -	10,200	10,200	7,800	8,929
3	4	Apothecaries - - -	7,960	5,230	6,102	5,268
			18,160	15,430	13,902	14,197
		Establishment.				
1	1	Compounder and Dresser - -	900	970	900	660
162	161	Keepers and Servants - -	18,470	18,500	18,486	17,901
			19,370	19,470	19,386	18,561
		Supplies and Services.				
		Diet - - - -	47,000	39,000	44,900	40,618
		Clothing - - - -				
		Medicines - - - -				
		Contingent Charges.				
		Rents, Rates and Taxes - - -	2,200	2,200	2,200	1,111
		Miscellaneous - - - -	2,070	3,900	912	6,201
			4,270	6,100	3,112	7,312
		Total Lunatic Asylum, Rupees -	88,800	80,000	81,300	80,688
		Lock Hospital.				
		Salaries.				
1	1	Apothecary - - - -	4,860	3,300	3,300	3,300
		Establishment.				
2	2	Hospital Assistants - -	960	660	960	581
6	6	Matrons and Nurses and others -	1,320	1,260	1,320	1,260
12	12	Servants - - -	924	920	924	924
			3,204	2,840	3,204	2,765
		Supplies.				
		Diet, &c., to Patients - - -	5,300	4,000	5,700	3,699
		Contingent Charges.				
		Rents, Rates and Taxes - - -	320	320	320	160
		Contingencies - - - -	456	440	376	462
			776	760	696	622
		Total Lock Hospital, Rupees -	14,140	10,900	12,900	10,386

EXPENDITURE —*continued.*

24.—MEDICAL —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL —continued.* Chemical Examiner.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chemical Examiner - - -	11,400	10,900	8,700	8,700
1	1	Assistant ditto - - -	2,640	2,640	2,640	2,640
			14,040	13,540	11,340	11,340
		Establishment.				
3	6	Clerks and Servants - -	972	720	720	720
		Contingent Charges.				
		Service Postage Stamps - - -	670	540	940	491
		Purchase of Chemical Apparatus, Alcohol, &c. -	1,050	1,300	1,100	2,197
		Miscellaneous - - - -	568	500	290	643
			2,288	2,340	2,240	3,331
		Total Chemical Examiner, Rupees -	17,300	16,600	14,300	15,391

25.—POLITICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
POLITICAL AGENTS - - - -	1,98,900	2,11,800	1,97,000	1,81,275
ALLOWANCES TO VAKEELS - - -	...	...	...	500
REFUGEES AND STATE PRISONERS - - -	8,000	8,100	19,900	17,177
MISCELLANEOUS - - - -	100	6,100	100	11,396
Total 25, Political, Rupees -	2,07,000	2,26,000	2,17,000	2,10,348

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*IMPERIAL.* Political Agents.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
2	2	Residents - - -	86,256	1,29,500	86,256	1,07,072
2	2	Assistant Residents - - -	21,600		23,328	
1	1	Political Agent - - -	6,300	3,150	3,150	3,150
1	1	Assistant Agent - - -	2,100	2,100	2,100	2,100
1	1	Native Agent - - -	1,200	1,200	1,200	1,200
2	2	Surgeons - - -	18,471	18,650	18,471	12,497
		Allowances to Officers in charge Bangalore Treasury - - -	1,200	1,200	1,200	1,200
			1,37,127	1,55,800	1,35,705	1,27,219
		Establishment.				
40	36	Clerks - - -	23,604	29,157	25,842	28,849
58	57	Servants - - -	5,694		5,747	
...	3	Medical Establishment - -	713	713	...	746
15	18	Treasury Establishment - -	7,994	7,930	6,656	7,940
			38,005	37,800	38,245	37,535
		Contingencies.				
		Office Expenses - - - -	6,728	6,000	7,276	5,489
		Miscellaneous - - - -	4,240		4,268	
		Travelling Expenses and Allowances - -	10,432	9,900	8,989	8,758
		Purchase of Service Postage Stamps - -	688	600	825	582
		Rents, Rates and Taxes - - -	1,680	1,700	1,692	1,692
			23,768	18,200	23,050	16,521
		Total Political Agents, Rupees -	1,98,900	2,11,800	1,97,000	1,81,275
		Miscellaneous.				
		His Excellency the Viceroy's visit to Madras - -	...	6,000	...	10,000
		Charges on account of Tippoo's and Hyder's Mehals -	100	100	100	95
		Demarcation of boundaries between British Territory and Native States - - - -	...	...	...	1,301
		Total Miscellaneous, Rupees -	100	6,100	100	11,396

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ARCHÆOLOGICAL DEPARTMENT - - -	5,000	10,000	5,000	16,550
GAZETTEER AND STATISTICAL MEMOIRS - -	1,000	...	2,000	3,000
TOTAL IMPERIAL -	6,000	10,000	7,000	19,550
PROVINCIAL.				
PROVINCIAL MUSEUMS - - - -	18,200	18,100	17,800	18,858
PUBLIC OBSERVATORIES - - - -	23,200	17,300	17,400	17,186
SPECIAL ASTRONOMICAL OBSERVATIONS - -	...	...	...	94
DONATIONS TO SCIENTIFIC SOCIETIES - -	4,000	4,000	3,500	4,000
MODEL FARMS—PROVINCIAL - - -	65,400	58,950	59,000	69,495
CINCHONA PLANTATIONS - - -	87,560	87,240	84,000	92,902
PUBLIC EXHIBITIONS AND FAIRS - - -	36,000	21,000	16,000	22,095
GOVERNMENT BULL AND STALLION CHARGES - -	550	510	1,200	3,365
BOTANICAL AND OTHER PUBLIC GARDENS—PROVINCIAL -	27,290	24,500	23,600	24,502
EMIGRATION - - - - -	32,500	32,500	32,500	32,461
CENSUS—PROVINCIAL - - - -	...	200	...	7,888
PROVINCIAL STATISTICS - - - -	37,000	37,000	37,000	36,315
EXAMINATIONS—PROVINCIAL - - -	66,800	67,200	69,000	66,807
MISCELLANEOUS - - - -	1,000	1,000	1,000	591
REFUNDS - - - -	500	500	1,000	1,049
TOTAL PROVINCIAL -	4,00,000	3,70,000	3,63,000	3,97,608
Total 26, Scientific and other Minor Departments, Rupees - - -	4,06,000	3,80,000	3,70,000	4,17,158

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Provincial Museums.	Rs.	Rs	Rs.	Rs.
		Salary.				
1	1	Superintendent - - -	3,600	3,800	3,600	3,101
		Establishment.				
9	9	Clerks - - - -	4,620	4,356	4,260	4,388
2	2	Servants - - - -	324	324	324	
			4,944	4,680	4,584	4,388
		Contingent Charges.				
		Library Allowance - - -	1,800	1,800	1,800	1,800
		Rents, Rates and Taxes - - -	1,100	1,100	1,100	549
		Miscellaneous - - - -	6,756	6,720	6,716	9,020
			9,656	9,620	9,616	11,369
		Total Provincial Museums, Rupees -	18,200	18,100	17,800	18,858

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Public Observatories.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Astronomer - - - -	9,600	9,600	9,600	9,600
1	1	Assistant Astronomer - - -	1,800	1,800	1,800	1 800
			11,400	11,400	11,400	11,400
		Establishment.				
6	6	Clerks - - - -	4,140	4,610	4,140	4,515
5	5	Servants - - - -	480		480	
			4,620	4,610	4,620	4,515
		Contingent Charges.				
		Rents, Rates and Taxes - - -	360	360	400	180
		Miscellaneous - - - -	1,420	930	980	1,079
		Cost of Europe Stores - - -	...	...	...	12
		Honorarium to Government Astronomer -	5,400	...	...	...
			7,180	1,290	1,380	1,271
		Total Public Observatories, Rupees -	23,200	17,300	17,400	17,186
		Cinchona Plantations.				
		Salaries.				
1	1	Superintendent - - -	7,200	7,200	7,200	7,710
1	1	Assistant Superintendent - -	2,400	2,420	2,400	2,400
	1	Quinologist - - -	4,500	2,100	...	...
			14,100	11,720	9,600	10,110
		Establishment.				
5	5	Overseers - - -	4,440	7,000	4,440	7,365
4	4	Clerks - - - -	2,460		2,460	
4	4	Gardeners and Servants - -	384		384	
			7,284	7,000	7,284	7,365
		Contingencies.				
		Working and Contingent Charges - -	64,376	66,220	64,816	73,243
		Rents, Rates and Taxes - - -	300	300	300	161
			64,676	66,520	65,116	73,404
		Travelling Expenses.				
		Travelling Expenses and Allowances - -	1,500	2,000	2,000	2,023
		Total Cinchona Plantations, Rupees -	87,560	87,240	84,000	92,902
		Botanical and other Public Gardens, Provincial.				
		Salary.				
1	1	Superintendent - - -	3,600	3,600	3,600	3,600
		Establishment.				
1	1	Overseer - - - -	420	3,040	420	2,213
1	1	Apprentice - - -	300		300	
2	2	Clerks - - - -	960		960	
16	16	Servants - - - -	1,392		1,392	
			3,072	3,040	3,072	2,213
		Contingent Charges.				
		Working and Contingent Expenses, Botanical and other Gardens - - -	17,558	14,800	11,378	15,117
		Nilgiris, Government House - -	3,000	3,000	5,450	3,396
		Senate House Park - - -	...	...	100	116
		Old College Park - - -	60	60	...	60
			20,618	17,860	16,928	18,689
		Total Botanical and other Public Gardens, Provincial Rs. - - - -	27,290	24,500	23,600	24,502
		Emigration.				
		Emigration to French Colonies - -	26,500	26,500	26,000	26,581
		Emigration to British Colonies - -	6,000	6,000	6,500	5,880
		Total Emigration, Rupees -	32,500	32,500	32,500	32,461

EXPENDITURE — *continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS - -	10,35,000	10,26,000	10,44,000	10,34,843
CHARITABLE ALLOWANCES - - -	10,000	10,000	31,000	24,539
RENTS, RATES AND TAXES - - -	1,000	1,000	1,000	549
Total 27, Territorial and Political Pensions Rs.	10,46,000	10,37,000	10,76,000	10,59,931

DETAILS.

Territorial and Political Pensions.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
EXCEEDING Rs. 5,000 PER ANNUM.				
Tanjore.	Rs.	Rs.	Rs.	Rs.
Kamacheamba Bahi Sahiba, senior widow of the late Rajah of Tanjore - - - -	12,000	12,000	12,000	12,000
Soyamba Bahi Sahiba, junior widow of ditto ditto -	9,600	9,600	9,600	9,600
Depamba Bahi Sahiba, ditto ditto ditto -	9,600	9,600	9,600	9,600
Umamba Bahi Sahiba, ditto ditto ditto -	9,600	9,600	9,600	9,600
Yasavuntiamba Bahi Sahiba, ditto ditto ditto -	9,600	9,600	9,600	9,600
Jijaziamba Bahi Sahiba - - -	9,600	9,600	9,600	9,600
Aparupa Bahi Sahiba - - - -	9,600	9,600	9,600	9,600
Anasumba Bahi Sahiba - - -	9,600	9,600	9,600	9,600
Gauramba Bahi Sahiba - - -	9,600	9,600	9,600	9,600
Ramakumaramba Bahi Sahiba - - -	9,600	9,600	9,600	9,600
Chumamba Bahi Sahiba - - -	9,600	9,600	9,600	9,600
Daughter of His late Highness the Rajah - -	36,000	36,000	36,000	36,000
By Sokkaram Row Hambiriay Mohite Sahib, son-in-law of the late Rajah of Tanjore - - -	8,198	8,198	8,198	8,198
Yuganadha Avaray Sahib - - -	5,340	5,340	5,340	5,340
Ragastry Yukejee Sahib - - -	12,000	12,000	12,000	12,000
Sakhawara Bahi Ammani Rajah Sahib - -	7,580	7,580	7,580	7,580
	1,77,118	1,77,118	1,77,118	1,77,118
Carnatic.				
Mumtaz Begum - - - -	5,124	5,124	5,124	5,124
Nawab Ahmad Un-nissa Begum - -	33,000	33,000	33,000	33,000
Munir Ud-Dowlah Bahadoor - - -	...	1,713	6,852	6,852
Eibar Ud-Dowlah Bahadoor - - -	6,000	6,000	6,000	6,000
Her Highness Nawab Khair-un-nissa Begum -	75,600	75,600	78,333	75,600
Auzim un-nissa Begum - - -	46,200	46,200	46,200	46,200
Ghulam Hossen - - - -	...	...	9,300	7,100
Ushraff-un-nissa Begum - - -	...	...	6,000	...
Fatima Begum - - - -	5,400	5,400	5,400	5,400
His Highness Prince Lahind Dowlah Bahadoor and five others - - - - -	97,400	98,300	1,08,200	1,08,200
	2,68,724	2,71,337	3,04,409	2,93,476
Masulipatam.				
Nawab Nizamud Dowlah Rustamjah Daud Ally Khan -	14,196	15,379	14,196	13,013
Kurnool.				
Mahomed Dawood Khan - - -	8,400	8,400	8,400	8,400
Khajah Khan - - - -	6,000	6,000	6,000	6,000
	14,400	14,400	14,400	14,400
Vijiaramraj Palkandah, Ex-Zemindar - -	10,000	10,000	...	...
Not exceeding Rs. 5,000 per annum - -	5,07,732	5,06,556	5,01,083	5,09,118
Commutation of Pensions - - -	24,321	17,000	14,000	11,670
Marriage and Funeral Allowances - -	7,300	3,000	7,300	3,000
Guards of Honour to two Begums of His late Highness the Nawab of the Carnatic - - -	4,929	4,930	4,953	4,573
Other Allowances - - - -	5,230	5,230	5,491	8,475
Donations to Native Poor Asylums - -	1,050	1,050	1,050	...
	5,50,562	5,37,766	5,33,877	5,36,836
Total Territorial & Political Pensions, Rupees -	10,35,000	10,26,000	10,44,000	10,34,843

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES - - - -	...	95,000	...	27,150
Total 28, Civil Furlough, &c., Allowances, Rs.	...	95,000	...	27,150

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES -	8,65,000	8,40,000	8,22,000	8,05,018
COMPASSIONATE ALLOWANCES - - -	24,000	24,000	24,000	21,161
GRATUITIES - - - -	20,000	20,000	26,000	20,933
DONATIONS TO SERVICE FUNDS - - -	9,29,000	8,95,000	9,00,000	8,57,441
PENSIONS OF THE MILITARY FUND - -	95,000	1,00,000	95,000	97,581
PENSIONS OF THE MEDICAL RETIRING FUND - -	18,000	18,000	18,000	22,009
COVENANTED CIVIL SERVICE PENSIONS - -	9,000	11,000	9,000	9,677
BONUS TO OFFICERS OF THE PUBLIC WORKS DEPARTMENT - - - - - - - - -	...	...	...	4,400
REFUNDS - - - - - -	100	1,000	1,000	562
	19,61,000	19,09,000	18,95,000	18,38,782
IMPERIAL -	10,42,000	10,13,000	10,13,000	9,77,031
PROVINCIAL -	9,19,000	8,96,000	8,82,000	8,61,751
LOCAL.				
SUPERANNUATION AND RETIRED ALLOWANCES—LOCAL -	3,000	3,000	2,000	4,164
Total 29, Superannuation, &c., Rupees -	19,64,000	19,12,000	18,97,000	18,42,946

DETAILS.

Superannuation and Retired Allowances. DEPARTMENTS.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.*	Amount payable in 1885-86.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
Land Revenue - - -	2,45,575	18,327	2,27,248	19,346	2,46,594		
Salt - - - -	21,478	945	20,533	1,721	22,254		
Stamps - - - -	2,168	1,500	668	...	668		
Excise - - - -	1,722	42	1,680	42	1,722		
Customs - - - -	20,241	438	19,803	1,105	20,908		
Forest - - - -	5,286	300	4,986	...	4,986		
Registration - - -	5,126	...	5,126	...	5,126		
Post Office - - - -	29,035	1,386	27,649	1,325	28,974		
Telegraph - - - -	9,499	600	8,899	1,387	10,286		
Mint - - - -	3,672	798	2,874	...	2,874		
General Administration - -	68,313	3,568	64,745	3,051	67,796		
Law and Justice - - -	87,608	950	86,658	13,165	99,823	8,40,000	8,05,018
Police - - - -	1,45,090	7,485	1,37,605	40,529	1,78,134		
Education - - - -	6,468	...	6,468	476	6,944		
Ecclesiastical - - -	158	32	126	360	486		
Medical - - - -	6,042	...	6,042	1,517	7,559		
Political - - - -	5,102	1,050	4,052	354	4,406		
Scientific and other Minor Departments -	3,832	324	3,508	1,985	5,493		
Stationery and Printing - -	5,195	240	4,955	489	5,444		
Miscellaneous - - -	4,976	720	4,256	...	4,256		
Irrigation and Navigation - -	600	...	600	...	600		
Public Works - - -	99,484	3,309	96,175	3,024	99,199		
Other Governments - - -	45,166	4,982	40,184	...	40,184		
	8,21,836	46,996	7,74,840	89,876	8,64,716		
ADD—For rounding-	164				284		
Total Superannuation and Retired Allowances, Rupees -	8,22,000				8,65,000	8,40,000	8,05,018

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes Superannuation Allowances transferred for payment from other Governments.

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATIONERY PURCHASED FOR CENTRAL STORES- -	60,000	1,13,000	4,41,000	2,71,478
PROVINCIAL.				
STATIONERY OFFICE AT THE PRESIDENCY - -	27,000	23,000	27,000	22,139
GOVERNMENT PRESSES - - - -	2,71,500	2,83,500	2,80,000	3,04,478
PRINTING AT PRIVATE PRESSES - - -	47,300	49,300	47,000	46,214
STATIONERY SUPPLIED FROM CENTRAL STORES -	4,00,000	4,00,000	3,96,000	4,78,318
REFUNDS - - - - -	200	200	...	115
TOTAL PROVINCIAL -	7,46,000	7,56,000	7,50,000	8,51,264
Total 30, Stationery and Printing, Rupees -	8,06,000	8,69,000	11,91,000	11,22,742

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL. Government Presses. SECRETARIAT PRESS.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Superintendent - - -	8,400	8,400	8,400	8,400
1	1	Deputy Superintendent - -	6,000	6,000	6,000	6,000
	1	Assistant Superintendent - -	3,600	3,600	...	...
			18,000	18,000	14,400	14,400
		Establishment.				
45	45	Clerks, Printers, and Examiners -	34,140	1,50,000	37,020	41,107
576	574	Readers, Compositors, and Pressmen -	1,08,036		1,04,844	99,176
42	43	Servants and others - - -	3,780		4,176	9,049
			1,45,956	1,50,000	1,46,040	1,49,332
		Supplies and Services.				
		Cost of Materials and Stock - -	8,000	6,000	20,560	19,657
		Cost of Europe Stores - - -	12,560	12,000	...	19,099
			20,560	18,000	20,560	38,756
		Contingent Charges.				
		Service Postage Stamps - - -	8,000	8,000	6,000	6,892
		Contingencies - - - -	3,184	10,000	10,000	9,280
			11,184	18,000	16,000	16,172
			1,95,700			
		Deduct—Probable Savings - -	10,700			
			1,85,000	2,04,000	1,97,000	2,18,660
		COLLECTORATE PRESSES.				
		Establishment - - -	45,900	46,000	48,700	46,466
		Cost of Materials and Stock - -	17,000	10,000	14,500	17,136
		Service Postage Stamps - - -	20,000	20,000	16,000	18,927
		Contingencies - - -	3,600	3,500	3,800	3,289
			86,500	79,500	83,000	85,818
		Total Government Presses, Rupees -	2,71,500	2,83,500	2,80,000	3,04,478
		Printing at Private Presses.				
		Land Revenue - - - -	25,000	25,000	24,000	27,524
		Assessed Taxes - - - -	...	...	200	...
		Forest - - - - -	100	200	200	30
		Registration - - - -	200	200	300	124
		General Administration - - -	6,500	7,000	5,000	5,779
		Law and Justice - - - -	5,000	5,000	6,000	4,012
		Jails - - - - -	200	200	700	586
		Police - - - - -	4,000	8,000	4,000	6,067
		Educational Department - - -	300	2,500	300	1,606
		Political - - - - -	500	500	2,500	486
		Scientific and other Minor Departments - -	5,000	...	3,500	...
		Minor Provincial Establishments - - -	500	700	300	...
		Total Printing at Private Presses, Rupees -	47,300	49,300	47,000	46,214

EXPENDITURE —*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CHARGES FOR REMITTANCE OF TREASURE - -	22,500	22,500	30,000	19,260
MISCELLANEOUS REFUNDS - - -	500	500	1,000	313
TOTAL IMPERIAL -	23,000	23,000	31,000	19,573
PROVINCIAL.				
ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY -	500	500	500	2,120
TRAVELLING ALLOWANCE TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	650	500	600	642
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCES TO LANGUAGE EXAMINATION COMMITTEES -	14,250	14,500	10,000	18,470
LOSS ON SPECIE REMITTANCES - - -	...	...	...	136
COST OF BOOKS AND PUBLICATIONS - -	10,000	15,000	9,900	22,881
DONATIONS FOR CHARITABLE PURPOSES - -	66,000	71,000	64,000	65,395
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	6,890	7,000	15,000	11,259
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	1,00,000	1,00,000	53,000	81,931
PETTY ESTABLISHMENTS—PROVINCIAL—				
Establishments for Stamping Weights and Measures	17,000	18,000	16,900	17,079
Store-keeper of Machinery - - -	1,500	1,500	1,500	1,560
Conservancy Establishments and Charges -	900	900	1,500	837
Bungalow Establishment - - -	100	100	100	52
	19,500	20,500	20,000	19,528
SPECIAL COMMISSIONS OF ENQUIRY - - -	2,000	8,000	2,000	1,991
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF -	...	...	...	54
RENTS, RATES, AND TAXES - - -	20,000	20,000	30,000	29,556
MISCELLANEOUS AND UNFORESEEN CHARGES—PROVINCIAL	2,000	2,000	2,000	1,200
MISCELLANEOUS REFUNDS - - -	3,210	3,000	3,000	3,483
TOTAL PROVINCIAL -	2,45,000	2,62,000	2,10,000	2,58,646
LOCAL.				
PETTY ESTABLISHMENTS—LOCAL—				
Establishments on account of Markets, Choultries, Poorhouses, and Public Bungalows - -	2,12,000	2,08,000	2,15,000	2,07,157
Sanitary Establishments, cleaning of Tanks and Wells	2,60,000	2,50,000	2,75,000	2,53,087
	4,72,000	4,58,000	4,90,000	4,60,244
PETTY CONSTRUCTION AND REPAIRS—LOCAL - -	10,000	10,000	5,000	8,154
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	4,000	4,000	9,000	2,896
TOTAL LOCAL -	4,86,000	4,72,000	5,04,000	4,71,294
Total 31, Miscellaneous, Rupees -	7,54,000	7,57,000	7,45,000	7,49,513

32.—FAMINE RELIEF.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
FAMINE RELIEF CHARGES - - -	80,000	20,000	...	32,023
Total 32, Famine Relief, Rupees -	80,000	20,000	...	32,023

EXPENDITURE—*continued.*

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - -	3,02,000	3,65,000	2,67,000	2,64,611
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	40,90,000	39,50,000	43,00,000	38,78,411
Total 46, Civil Buildings, Roads, and Services, Rupees - - - -	43,92,000	43,15,000	45,67,000	41,43,022

DETAILS.

	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Land Revenue Collectors, &c. - - -	65,000	66,000	83,700	61,719
Customs - - - -	13,600	4,500	11,400	6,040
Registration - - - -	3,000	3,000	3,200	1,726
Postal - - - - -	...	...	...	5
Law and Justice, District Courts - -	19,000	17,000	15,000	15,751
Ditto Agency Court - -	4,000	4,000	1,200	
Ditto Jails - - -	22,500	22,000	22,500	21,153
Police - - - - -	63,000	65,000	38,000	67,394
Scientific and other Minor Departments, Museum and other purposes - - -	1,400	4,000	1,400	2,967
Education - - - -	6,000	2,500	1,000	734
Ecclesiastical, Churches - - -	7,930	4,000	6,700	5,290
Ditto Burial Grounds - -	7,170	3,500	5,500	
Medical, Hospitals and Dispensaries - -	1,500	1,000	1,300	681
Ditto Lunatic Asylum - -	500	500	1,000	...
Stationery and Printing - - -	200	...	200	149
Political - - - -	2,000	2,000	6,000	671
Cattle Pound Fund - - -	26,000	26,000	12,000	18,243
Miscellaneous - - - -	1,200	1,000	3,900	...
Miscellaneous Public Improvements, Original Works and Repairs - - - -	1,000	89,000	3,000	2,583
Communications, Original Works and Repairs -	57,000	50,000	50,000	59,505
Total Provincial, Rupees -	3,02,000	3,65,000	2,67,000	2,64,611
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Local Funds, Act IV of 1871 - -	40,00,000	39,00,000	42,20,000	38,46,029
Canal and Ferry - - - -	26,000	26,000	29,000	19,618
Irrigation Cess - - - -	24,000	14,000	17,000	12,764
Village Service - - - -	40,000	10,000	34,000	...
Total Local, Rupees -	40,90,000	39,50,000	43,00,000	38,78,411

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON SECRETARY OF STATE'S BILLS -	22,47,000	28,71,000	19,04,000	23,24,182
EXCHANGE ON TRANSACTIONS OF THE MILITARY DEPARTMENT - - - - -	35,000	35,000	40,000	33,963
EXCHANGE ON OTHER TRANSACTIONS - -	15,000	20,000	10,000	11,530
TOTAL CHARGES ON ACCOUNT OF EXCHANGE -	22,97,000	29,26,000	19,54,000	23,69,675
Deduct—				
CREDIT ADJUSTMENTS ON ACCOUNT OF:—				
EXCHANGE ON TRANSACTIONS OF THE MILITARY DEPARTMENT - - - -	30,000	30,000	1,16,000	55,242
EXCHANGE ON OTHER TRANSACTIONS - -	1,34,000	1,34,000	1,59,000	138,602
TOTAL CREDIT ADJUSTMENTS -	1,64,000	1,64,000	2,75,000	1,93,844
Total 49, Exchange on Transactions with London, Rupees - - -	21,33,000	27,62,000	16,79,000	21,75,831

GOVERNMENT OF BOMBAY.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 134 C. G.—2-7-85.—25.

CIVIL BUDGET
FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND
FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	1885-86.	1884-85.		BUDGET ESTIMATE, 1885-86. COMPARED WITH REVISED ESTIMATE, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL HEADS.						
I.—LAND REVENUE	4	4,01,00,000	3,74,00,000	3,81,23,000	27,00,000	...
II.—OPIUM	5	2,50,00,000	2,55,94,000	2,56,00,000	...	5,94,000
III.—SALT	5	1,42,00,000	1,42,00,000	1,40,00,000	...	...
IV.—STAMPS	5	44,00,000	44,00,000	42,88,000	...	...
V.—EXCISE	5	81,50,000	81,41,000	75,00,000	9,000	...
VI.—PROVINCIAL RATES	6	24,06,000	22,64,000	23,30,000	1,42,000	...
VII.—CUSTOMS	6	18,50,000	19,00,000	18,00,000	...	50,000
VIII.—ASSESSED TAXES	6	12,50,000	12,50,000	12,50,000	...	...
IX.—FOREST	7	28,36,000	26,57,000	28,05,000	1,79,000	
X.—REGISTRATION	7	3,50,000	3,50,000	3,10,000	...	...
XI.—TRIBUTES FROM NATIVE STATES	8	8,84,000	8,85,000	9,20,000	...	1,000
XIV.—MINT	8	7,00,000	9,50,000	6,54,000	...	2,50,000
XV.—LAW AND JUSTICE	8	5,00,000	5,50,000	7,00,000	...	50,000
XVI.—POLICE	9	6,50,000	6,70,000	6,50,000	...	20,000
XVII.—MARINE	9	50,000	50,000	43,000	...	...
XVIII.—EDUCATION	9	6,93,000	7,05,000	7,00,000	...	12,000
XIX.—MEDICAL	10	76,000	76,000	67,000	...	...
XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	10	25,000	30,000	20,000	...	5,000
XXI.—INTEREST	11	18,05,000	18,02,000	18,06,000	3,000	...
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES	11	4,50,000	4,75,000	4,55,000	...	25,000
XXIII.—STATIONERY AND PRINTING	12	55,000	55,000	60,000	...	...
XXIV.—MISCELLANEOUS	12	1,98,000	2,50,000	2,50,000	...	52,000
XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION	12	5,35,000	4,96 000	5,36,000	39,000	...
XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES	13	3,73,000	3,85,000	3,45,000	...	12,000
TOTAL CIVIL HEADS, Rs.		10,75,36,000	10,55,35000	10,52,12,000	30,72,000	10,71,000
DEPARTMENTAL HEADS. *For details see separate Estimates.*						
XIII.—TELEGRAPH		4,000	3,000	3,000	1,000	...
XXV.—STATE RAILWAYS (GROSS EARNINGS)		2,05,000	2,05,000	1,98,000	...	...
XXVII.—IRRIGATION AND NAVIGATION (DIRECT RECEIPTS)		3,17,000	3,04,000	3,01,000	13,000	...
XXX.—SOUTHERN MAHRATTA RAILWAY		10,00,000	3,25,000	...	6,75,000	...
XXXI.—IRRIGATION AND NAVIGATION		1,36,000	1,30,000	1,31,000	6,000	...
XXXII.—MILITARY WORKS		1,11,000	1,09,000	96,000	2,000	...
XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES		7,56,000	8,14,000	7,05,000	...	58,000
XXXIV.—ARMY		16,88,000	15,10,000	16,26,000	1,78,000	...
TOTAL DEPARTMENTAL HEADS, Rs.		42,17,000	34,00,000	30,60,000	8,75,000	58,000
TOTAL REVENUE AND RECEIPTS, Rs.		11,17,53,000	10,89,35,000	10,82,72,000	39,47,000	11,29,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 28,18,000.

ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE GOVERNMENT OF BOMBAY
1885 TO 31ST MARCH 1886.

Grants.		Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate, 1885-86 compared with Revised Estimate, 1884-85.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	EXPENDITURE.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
	CIVIL HEADS.						
1	Interest on Ordinary Debt	14	8,000	8,000	11,000	...	...
2	Interest on other Obligations	14	7,81,000	7,84,000	8,20,000	...	3,000
3	Refunds and Drawbacks	15	7,15,000	6,10,000	7,00,000	1,05,000	...
4	Assignments and Compensations	16	77,00,000	74,67,000	75,50,000	2,33,000	...
5	Land Revenue	16	68,35,000	68,05,000	66,50,000	30,000	...
6	Opium	19	24,000	19,000	7,000	5,000	...
7	Salt	20	14,50,000	13,00,000	15,00,000	1,50,000	...
8	Stamps	21	1,94,000	1,94,000	1,96,000	...	...
9	Excise	21	2,70,000	2,38,000	2,16,000	32,000	...
10	Provincial Rates	22	65,000	60,000	67,000	5,000	...
11	Customs	22	5,00,000	5,38,000	5,70,000	..	38,000
12	Assessed Taxes	24	20,000	20,000	20,000	...	...
13	Forest	25	19,12,000	17,93,000	18,69,000	1,19,000	...
14	Registration	26	2,92,000	2,92,000	3,00,000	...	...
15	Post Office	27	1,05,000	99,000	89,000	6,000	...
17	Mint	27	3,60,000	3,60,000	3,70,000	...	...
18	General Administration	28	17,28,000	17,28,000	17,00,000	...	...
19	Law and Justice	33	52,00,000	51,30,000	51,60,000	70,000	...
20	Police	42	49,71,000	48,80,000	48,41,000	91,000	...
21	Marine	46	70,000	74,000	81,000	...	4,000
22	Education	47	30,00,000	26,50,000	26,45,000	3,50,000	...
23	Ecclesiastical	52	3,48,000	3,32,000	3,57,000	16,000	...
24	Medical	53	14,64,000	14,40,000	14,00,000	24,000	...
25	Political	57	7,00,000	7,20,000	7,50,000	...	20,000
26	Scientific and other Minor Departments	58	4,61,000	3,56,000	3,36,000	1,05,000	...
27	Territorial and Political Pensions	61	9,00,000	8,60,000	9,33,000	40,000	...
28	Civil Furlough and Absentee Allowances	61	10,000	20,000	7,000	...	10,000
29	Superannuation Allowances and Pensions	61	12,90,000	13,22,000	12,60,000	...	32,000
30	Stationery and Printing	63	6,64,000	6,21,000	6,37,000	43,000	...
31	Miscellaneous	65	3,41,000	3,94,000	3,40,000	...	53,000
32	Famine Relief	66	2,50,000	50,000	...	2,00,000	...
46	Civil Buildings, Roads, and Services	66	2,01,000	1,85,000	1,99,000	16,000	...
49	Exchange on Transactions with London	66	1,46,86,000	1,72,98,000	1,41,07,000	...	26,12,000
			5,75,15,000	5,86,47,000	5,56,88,000	16,40,000	27,72,000
	Add—Provincial and Local Surpluses		...	...	18,000	...	..
	Deduct—Provincial and Local Deficits		53,000	10,72,000	...	...	10,19,000
	Total Civil Heads, Rs.		5,74,62,000	5,75,75,000	5,57,06,000	16,40,000	17,53,000
	DEPARTMENTAL HEADS. *For details see separate Estimates.*						
16	Telegraph		5,000	7,000	10,000	...	2,000
34	Protective Works, Irrigation		9,12,000	8,59,000	10,30,000	53,000	...
[illegible]	Guaranteed Railways		1,31,000	1,55,000	2,63,000	...	24,000
38	Irrigation and Navigation (Working Expenses)		2,91,000	2,79,000	2,89,000	12,000	...
40	State Railways, Capital		36,000	67,000	32,000	...	31,000
42	Subsidized Railways, Southern Mahratta		8,03,000	14,83,000	8,95,000	...	6,80,000
44	Irrigation and Navigation		13,85,000	16,30,000	16,23,000	...	2,45,000
45	Military Works		15,30,000	14,96,000	11,05,000	34,000	...
46	Civil Buildings, Roads, and Services		61,50,000	67,26,000	56,82,000	...	5,76,000
47	Army		2,55,04,000	2,54,91,000	2,53,15,000	13,000	...
	Total Departmental Heads, Rs.		3,67,47,000	3,81,93,000	3,62,44,000	1,12,000	15,58,000
	Total Expenditure, Rs.		9,42,09,000	9,57,68,000	9,19,50,000	17,52,000	33,11,000

Net Decrease of Expenditure in 1885-86, Rupees 15,59,000.

The following is the estimated cost of collecting the under-mentioned Revenues :—

Land Revenue	17·045 per cent	Salt	10·211 per cent.	Excise	3·313 per cent.
Opium	·096 „	Stamps	4·409 „	Customs	27·027 „

CIVIL
BUDGET ESTIMATE
OF
REVENUE AND RECEIPTS
FOR THE YEAR
1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ORDINARY REVENUE - - -	3,26,98,000	2,99,49,000	3,08,33,000	3,18,23,649
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX - - - -	3,000	3,000	} 3,000	{ 31,458
REDEMPTION OF SUMMARY SETTLEMENT CESS -	...	...		...
MISCELLANEOUS FEES AND FINES - -	...	...	...	5,284
MISCELLANEOUS (a) - - - -	10,53,000	10,53,000	9,82,000	12,04,252
	3,37,54,000	3,10,05,000	3,18,18,000	3,30,64,643
DEDUCT—Provincial Share -	2,03,39,000	1,86,73,000	1,90,09,000	1,99,66,552
	1,34,15,000	1,23,32,000	1,28,09,000	30,98,091
Deduct—" XXVIII.—Portion of Land Revenue due to Irrigation," *see* page 12	5,35,000	4,96,000	5,36,000	3,74,830
TOTAL, IMPERIAL -	1,28,80,000	1,18,36,000	1,22,73,000	1,27,23,261
PROVINCIAL.				
LAND REVENUE—PROVINCIAL SHARE - -	2,03,39,000	1,86,73,000	1,90,09,000	1,99,66,552
RENT OF RESUMED POLICE SERVICE LANDS AND SERVICE COMMUTATIONS, PROVINCIAL:				
Inamdari Lands adjusted - - -	53,68,000	53,68,000	53,62,000	53,63,454
Hereditary District and Village Officers' Service-	9,38,000	9,38,000	9,12,000	9,24,843
Police Shetsundies - - -	4,68,000	4,68,000	4,72,000	4,75,687
	67,74,000	67,74,000	67,46,000	67,63,984
TOTAL, PROVINCIAL -	2,71,13,000	2,54,47,000	2,57,55,000	2,67,30,536
LOCAL.				
MISCELLANEOUS—LOCAL—				
Sand and Quarry Fees and Fines (District Road Fund) - - - -	37,000	47,000	30,000	62,365
Fishery Fees and Fines (District Road Fund) -	69,000	69,000	64,000	75,224
Sundry Fees and Fines - - -	1,000	1,000	1,000	432
TOTAL, LOCAL -	1,07,000	1,17,000	95,000	1,38,021
Total Land Revenue, Rupees -	4,01,00,000	3,74,00,000	3,81,23,000	3,95,91,818

(a) The receipts from the Revenue Record Rooms should, in future accounts and estimates, be shown separately under a distinct minor head "Miscellaneous Fees and Fines".

II.—OPIUM.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
OPIUM PASS FEES - - - -	2,49,70.000	2,55,64,000	2,55,87,000	2,50,84,900
MISCELLANEOUS - - - -	30,000	30,000	13,000	16,670
Total Opium, Rupees -	2,50,00,000	2,55,94,000	2,56,00,000	2,51,01,570

III.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CUSTOMS DUTY ON SALT - - -	27,000	27,000	16,000	26,408
PROCEEDS OF SALE OF GOVERNMENT SALT - -	3,37,000	3,37,000	3,84,000	3,31,601
EXCISE DUTY ON SALT - - -	1,37,71,000	1,37,71,000	1,35,40,000	1,33,78,554
TOTAL, IMPERIAL -	1,41,000	1,41,35,000	1,39,40,000	1,37,36,563
PROVINCIAL.				
FINES AND FORFEITURES, PROVINCIAL - -	2,000	2,000	...	1,923
MISCELLANEOUS, PROVINCIAL - - -	63,000	63,000	60,000	63,021
TOTAL, PROVINCIAL -	65,000	65,000	60,000	64 944
Total Salt, Rupees	1,42,00,000	1,42,00,000	1,40,00,000	1,38,01,507

IV.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
SALE OF GENERAL STAMPS—	Rs.	Rs.	Rs.	Rs.
One anna Stamps for Receipts and Cheques -	1,95,000	1,95,000	1,65,000	1,93,309
Bills of Exchange or Hoondies - -	2,30,000	2,30,000	2,38,000	2,28,953
Other General Stamps- - - -	12,10,000	12,10 000	11,88,000	11,89,518
	16,35,000	16,35,000	15,91,000	16,11,780
SALE OF COURT FEE STAMPS - - -	24,12,000	24,12,000	23,50,000	22,75,835
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS - - - - -	...	...	...	48,466
DUTY ON IMPRESSING DOCUMENTS - -	3,31,000	3,31,000	3,28,000	3,15,636
FINES AND PENALTIES - - -	17,000	17,000	16,000	15,137
MISCELLANEOUS - - - -	5,000	5,000	3,000	3,908
Total Stamps, Rupees -	44,00,000	44,00,000	42,88,000	42,70,762
IMPERIAL -	22,00,000	22,00,000	21,44,000	21,35,381
PROVINCIAL -	22,00,000	22,00,000	21,44,000	21,35,381

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS - -	69,82,000	69,73,000	64,00,000	66,05,250
TRANSIT DUTY ON EXCISE OPIUM - -	9,30,000	9,30,000	9,40,000	9,29,479
GAIN ON SALE PROCEEDS OF EXCISE OPIUM - -	37,000	37,000	15,000	37,159
FINES, CONFISCATIONS AND MISCELLANEOUS -	2,01,000	2,01,000	1,45,000	2,00,996
Total Excise, Rupees -	81,50,000	81,41,000	75,00,000	77,72,884
IMPERIAL -	40,75,000	40,71,000	37,50,000	38,86,442
PROVINCIAL -	40,75,000	40,70,000	37,50,000	38,86,442

REVENUE AND RECEIPTS—*continued.*

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.	Rs.	Rs.	Rs.	Rs.
RATES AND CESSES ON LANDS, LOCAL:—				
District Road Fund—				
Two-thirds of 6¼ per cent. cess under Act VIII of 1865 and Act III of 1869 -	15,89,000	14,94,000	15,45,000	15,71,060
Road Cess levied from Jagirdars in Sind -	12,000	11,000	12,000	10,709
Other Cesses - - -	3,000	4,000	3,000	3,369
	16,04,000	15,09,000	15,60,000	15,85,138
Education Fund—				
Education Cess ⅓ of 6¼ per cent. under Act VIII of 1865 and Act III of 1869 -	8,02,000	7,55,000	7,70,000	7,84,801
TOTAL, RATES AND CESSES ON LANDS, LOCAL -	24,06,000	22,64,000	23,30,000	23,69,939
Total Provincial Rates, Rupees -	24,06,000	22,64,000	23,30,000	23,69,939

VII.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS, IMPORTS - - -	15,55,000	15,90,000	15,03,000	15,39,264
SEA CUSTOMS, EXPORTS - - -	2,30,000	2,42,000	2,50,000	2,38,258
SEA CUSTOMS, MISCELLANEOUS - - -	15,000	15,000	...	15,000
LAND CUSTOMS - - - -	4,000	5,000	5,000	3,858
TOTAL, IMPERIAL -	18,04,000	18,52,000	17,58,000	17,96,380
PROVINCIAL.				
WAREHOUSE AND WHARF RENTS, PROVINCIAL -	2,500	2,600	2,000	2,599
MISCELLANEOUS, PROVINCIAL - - -	43,500	45,400	40,000	46,553
TOTAL, PROVINCIAL -	46,000	48,000	42,000	49,152
Total Customs, Rupees -	18,50,000	19,00,000	18,00,000	18,45,532

VIII.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs	Rs.	Rs.
INCOME TAX - - - -	...	...		1
LICENSE TAX, IMPERIAL SHARE - - -	6,25,000	6,25,000	6,25,000	6,32,869
TOTAL, IMPERIAL -	6,25,000	6,25,000	6,25,000	6,32,870
PROVINCIAL.				
LICENSE TAX, PROVINCIAL SHARE - -	6,25,000	6,25,000	6,25,000	6,32,870
Total Assessed Taxes, Rupees -	12,50,000	12,50,000	12,50,000	12,65,740

REVENUE AND RECEIPTS—*continued.*

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—				
a. Timber	12,20,000	10,48,000	11,58,000	9,50,738
b. Firewood and Charcoal	5,09,000	4,83,000	6,65,000	5,28,238
c. Bamboos	2,000	1,000	3,000	1,004
d. Sandal-wood	2,000	6,000	6,000	15,684
e. Grass and other Minor Produce	1,35,000	2,03,000	1,39,000	72,785
	18,68,000	17,41,000	19,71,000	15,68,449
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—				
a. Timber	1,77,000	1,46,000	1,15,000	1,49,449
b. Firewood and Charcoal	2,40,000	2,15,000	2,00,000	2,04,925
c. Bamboos	94,000	96,000	92,000	94,815
d. Grazing and Fodder Grass	3,05,000	3,03,000	2,65,000	3,02,374
e. Other Minor Produce	62,000	62,000	55,000	73,537
	8,78,000	8,22,000	7,27,000	8,25,100
III.—CONFISCATED DRIFT AND WAIF WOOD	11,000	9,000	7,000	21,947
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—				
a. Duty on Foreign Timber and other Forest Produce	35,000	35,000	35,000	28,619
b. Revenue from Shared and Private Forests	3,000	3,000	13,000	6,588
	38,000	38,000	48,000	35,207
V.—MISCELLANEOUS:—				
a. Fines and Forfeitures	1,000	1,000	1,000	1,614
b. Refunds	1,000	1,000		4,506
c. Other Sources	39,000	45,000	51,000	46,277
	41,000	47,000	52,000	52,397
Total Forest, Rupees	28,36,000	26,57,000	28,05,000	25,03,100
IMPERIAL	14,18,000	13,29,000	14,03,000	12,51,550
PROVINCIAL	14,18,000	13,28,000	14,02,000	12,51,550

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS	3,36,000	3,36,000	3,00,000	3,25,517
FEES FOR COPIES OF REGISTERED DOCUMENTS	6,000	6,000	5,000	4,859
MISCELLANEOUS	8,000	8,000	5,000	4,323
Total Registration, Rupees	3,50,000	3,50,000	3,10,000	3,34,699
IMPERIAL	1,75,000	1,75,000	1,55,000	1,67,349
PROVINCIAL	1,75,000	1,75,000	1,55,000	1,67,350

REVENUE AND RECEIPTS—*continued.*

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
TRIBUTE FROM KATTYWAR - - -	5,54,000	5,55,000	5,90,000	5,52,002
TRIBUTES FROM VARIOUS PETTY STATES:—				
Joonaghur - - - -	23,100	23,100	23,100	23,742
Dharumpoor - - - -	9,000	9,000	9,000	9,000
Wansda - - - -	200	200	200	154
Balasinor - - - -	11,000	11,000	11,000	11,079
Lunawara - - - -	10,000	10 000	10,000	10,472
Sunth - - - -	6,000	6,000	6,000	6,108
	59,300	59,300	59,300	60,555
CONTRIBUTIONS FROM JAGHIRDARS, SOUTHERN MAHRATTA COUNTRY - - -	83,400	83,700	83,400	1,04,397
SUBSIDY FROM CUTCH - - -	1,87,000	1,87,000	1,87,000	1,86,950
FEES ON SUCCESSION TO NATIVE STATES - -	300	...	300	..
Total Tributes, &c., Rupees -	8,84,000	8,85,000	9,20,000	9,03,904

XIV.—MINT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
SEIGNORAGE DUTY ON COINING SILVER - -	6,74,000	9,22,000	6,30,000	4,96,750
GAIN ON COINAGE OPERATIONS - - -	10,000	7,000	8,000	14,599
SALE OF OLD STORES AND MATERIALS - -	2,000	2,000	16,000	1,682
PRIVATE ASSAY FEES- - - -	100	100		109
MISCELLANEOUS - -	13,900	18,900		17,012
Total Mint, Rupees -	7,00,000	9,50,000	6,54,000	5,30,152

XV.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY - - - -	29,000	33,000	33,000	29,137
COURT FEES REALISED IN CASH - -	15,000	14,000	12,000	11,965
GENERAL FEES, FINES AND FORFEITURES - -	2 25,000	2,25,000	3,00,000	2,69,153
JAILS—PROVINCIAL—				
Jail Manufactures - - -	90,000	1,23,000	1,35,000	1,33,507
Hire of Convicts - - - -	75,000	84,000	1,45,000	1,15,505
Recoveries of transportation and Jail Charges from Native States or Colonial Governments -	20,000	25,000	20,000	18,637
Miscellaneous - - - -	30,000	30,000	35,000	34,026
	2,15,000	2,62,000	3,35,000	3,01,675
PLEADERSHIP EXAMINATION FEES -	...	...	...	265
MISCELLANEOUS - - - -	16,000	16,000	20,000	14,003
Total Law and Justice, Rupees -	5,00,000	5,50,000	7,00,000	6,26,198

REVENUE AND RECEIPTS—*continued.*

XVI.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
POLICE SUPPLIED TO RAILWAYS—				
Receipts on account of pay of Railway Police Superintendents - - -	25,000	25,000	23,500	22,859
Receipts on account of Sind Railway Police -			1,500	
	25,000	25,000	25,000	22,859
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS—				
Contribution from Municipalities - -	3,08,000	3,08,000	40,000	3,19,929
Ditto from Cantonments - -	8,000	8,000	8,000	5,998
Twelve per cent. recoveries for additional Police supplied to Municipalities - -	3,000	3,000	4,000	4,499
	3,19,000	3,19,000	52,000	3,30,426
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, AND PERSONS—				
Twelve per cent. recoveries - - -	9,000	9,000	12,000	10,129
Receipts on account of pay of Police supplied to Khothee Durbar - - - -				
	9,000	9,000	12,000	10,129
RECOVERIES ON ACCOUNT OF VILLAGE POLICE—				
Receipts for pay of Village Police - -	8,000	8,000	7,000	14,584
Twelve per cent. recoveries - - -				
	8,000	8,000	7,000	14,584
CASH RECEIPTS UNDER THE ARMS ACT - -	400	500	1,000	326
FEES, FINES, AND FORFEITURES - - -	4,000	2,000	1,000	2,075
SUPERANNUATION RECEIPTS - - -	12,600	10,500	12,000	10,021
MISCELLANEOUS - - - -	96,000	1,06,000	3,70,000	1,13,300
TOTAL, PROVINCIAL -	4,74,000	4,80,000	4,80,000	5,03,720
LOCAL.				
FEES, FINES, AND FORFEITURES—LOCAL—				
Cattle Trespass Fines (District Road Fund) -	1,66,000	1,80,000	1,58,000	1,93,768
Steam Boiler Inspection Fees, Fines, &c. -	10,000	10,000	12,000	
TOTAL, LOCAL -	1,76,000	1,90,000	1,70,000	1,93,768
Total Police, Rupees -	6,50,000	6,70,000	6,50,000	6,97,488

XVII.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
REGISTRATION AND OTHER FEES - - -	45,500	45,200	43,000	43,455
PILOTAGE RECEIPTS - - - -	4,400	4,700	...	4,138
MISCELLANEOUS - - - -	100	100	...	31
Total Marine, Rupees -	50,000	50,000	43,000	47,624

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
FEES, GOVERNMENT COLLEGES - - -	40,000	40,000	36,000	35,752
" " SCHOOLS - - -	1,80,000	1,80,000	1,60,000	1,75,690
CONTRIBUTIONS - - - -	38,000	38,000	38,000	34,811
MISCELLANEOUS - - - -	12,000	12,000	11,000	15,660
TOTAL, PROVINCIAL -	2,70,000	2,70,000	2,45,000	2,61,913
Carried over -	2,70,000	2,70,000	2,45,000	2,61,913

REVENUE AND RECEIPTS—*continued.*

XVIII.—EDUCATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,70,000	2,70,000	2,45,000	2,61,913
LOCAL.				
SCHOOL FEES—LOCAL - - -	1,72,000	1,80,000	1,79,000	1,78,492
CONTRIBUTIONS—LOCAL—				
Contributions from private persons - -	21,000	86,000	21,000	87,498
Local and Municipal Funds- - -	58,000		63,000	
Miscellaneous - - - -	...	...	39,000	
TOTAL -	79,000	86,000	1,23,000	87,498
SALE PROCEEDS OF BOOKS - - -	1,34,000	1,37,000	1,53,000	1,72,143
MISCELLANEOUS - - - -	38,000	32,000	...	38,388
TOTAL, LOCAL -	4,23,000	4,35,000	4,55,000	4,76,521
Total Education, Rupees -	6,93,000	7,05,000	7,00,000	7,38,434

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
MEDICAL COLLEGE FEES - - -	26,000	26,000	25,000	25,854
HOSPITAL RECEIPTS - - - -	15,000	15,000	16,000	14,528
LUNATIC ASYLUM RECEIPTS - - -	10,000	10,000	12,000	10,816
CONTRIBUTIONS - - - -	13,500	14,000	3,000	3,650
MISCELLANEOUS - - - -	9,500	9,000	9,000	9,053
TOTAL, PROVINCIAL -	74,000	74,000	65,000	63,901
LOCAL.				
CONTRIBUTIONS - - - -	...	...	...	412
MISCELLANEOUS - - - -	2,000	2,000	2,000	1,318
TOTAL, LOCAL -	2,000	2,000	2,000	1,730
Total Medical, Rupees -	76,000	76,000	67,000	65,631

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS -	6,000	6,000	5,000	4,873
GOVERNMENT BULL AND STALLION RECEIPTS -	200	200	1,000	239
CINCHONA PLANTATIONS - - -	...	...	...	6
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES - - -	10,000	10,000	8,000	5,274
EMIGRATION FEES - - -	...	200	...	320
MISCELLANEOUS - - - -	3,800	5,600	2,000	2,803
TOTAL, PROVINCIAL -	20,000	22,000	16,000	13,515
LOCAL.				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS -	3,000	4,500	3,000	3,835
GOVERNMENT BULL AND STALLION RECEIPTS—LOCAL	...	500	...	173
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS—LOCAL - - - -	2,000	3,000	1,000	4,499
TOTAL, LOCAL -	5,000	8,000	4,000	8,507
Total Scientific, &c., Departments, Rupees	25,000	30,000	20,000	22,022

REVENUE AND RECEIPTS—*continued.*

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES—				
Bombay - District Municipalities and Local Fund	34,000	37,000	40,000	63,887
Bombay - Bombay Port Fund - -	12,25,000	12,06,000	12,09,000	27,19,718
Bombay - Behar Water Work Debt - -	1,22,000	1,25,000	1,24,000	1,25,886
Bombay - New Consolidated Loan - -	2,43,000	2,48,000	2,48,000	2,52,910
	16,24,000	16,16,000	16,21,000	31,62,401
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS - -	98,000	93,000	1,00,000	1,20,971
INTEREST ON ARREARS OF REVENUE - -	2,000	2,000	4,000	1,809
PERCENTAGE FROM SUBSCRIBERS TO UNCOVENANTED SERVICE FAMILY PENSION FUND UNDER SECTION 9, C. P. CODE - - - -	1,000	1,000	10,000	328
MISCELLANEOUS - - - -	10,000	20,000		23,235
TOTAL, IMPERIAL -	17,35,000	17,32,000	17,35,000	33,08,744
PROVINCIAL.				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL -	57,000	57,000	58,000	54,853
LOCAL.				
INTEREST ON GOVERNMENT SECURITIES—LOCAL -	13,000	13,000	13,000	12,808
TOTAL, LOCAL -	13,000	13,000	13,000	12,808
Total Interest, Rupees -	18,05,000	18,02,000	18,06,000	33,76,405

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTIONS TO THE MILITARY FUND - -	2,46,000	2,75,000	2,53,000	2,93,386
SUBSCRIPTIONS TO THE MEDICAL RETIRING FUND -	4,000	4,000	4,000	3,933
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - -	4,000	4,000	4,000	2,288
SUBSCRIPTIONS TO THE BOMBAY CIVIL FUND -	76,000	75,000	1,04,000	75,163
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES -	3,000	3,000	...	3,318
TOTAL, IMPERIAL -	3,33,000	3,61,000	3,65,000	3,78,088
PROVINCIAL.				
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES—PROVINCIAL - - - -	1,15,000	1,12,000	90,000	1,12,190
MISCELLANEOUS - - - -	2,000	2,000	...	1,949
TOTAL, PROVINCIAL -	1,17,000	1,14,000	90,000	1,14,139
Total Receipts in aid of Superannuation, &c., Rupees - - -	4,50,000	4,75,000	4,55,000	4,92,227

REVENUE AND RECEIPTS—*continued.*

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATIONARY RECEIPTS - - -	...	...	...	83
PROVINCIAL.				
STATIONERY RECEIPTS - - -	3,000	3,000	2,000	2,022
STATIONERY SUPPLIED TO THE BERAR ADMINISTRATION	15,000	15,000	17,000	10,085
SALES OF GAZETTES AND OTHER PUBLICATIONS -	15,000	15,000	11,000	14,513
OTHER PRESS RECEIPTS - - -	22,000	22,000	30,000	22,628
TOTAL, PROVINCIAL -	55,000	55,000	60,000	49,248
Total Stationery and Printing, Rupees	55,000	55,000	60,000	49,331

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
GAIN BY EXCHANGE - - - -	12,000	12,000	10,000	13,274
PREMIUM ON BILLS - - - -	22,000	22,000	20,000	21,885
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING - - - -	1,000	1,000	2,000	1,034
FEES FOR GOVERNMENT AUDITS - - -	3,800	3,800	...	2,150
EXTRAORDINARY ITEMS—IMPERIAL - -	5,200	8,200	5,000	4,701
RECOVERIES FROM RAILWAY COMPANIES FOR GENERAL SUPERVISION - - - -	18,000	...	...	...
TOTAL, IMPERIAL -	62,000	47,000	37,000	43,044
PROVINCIAL.				
UNCLAIMED DEPOSITS - - -	10,000	10,000	20,000	7,535
TREASURE TROVE - - - -	500	1,500	...	222
SALE PROCEEDS OF DURBAR PRESENTS - -	1,500	1,500	4,000	1,098
SALE OF OLD STORES AND MATERIALS - -	3,000	3,000	3,000	2,739
FEES FOR GOVERNMENT AUDITS - - -	...	...	3,000	1,043
RENTS—PROVINCIAL - - - -	7,000	7,000	7,000	7,085
MISCELLANEOUS FEES, FINES, AND FORFEITURES -	11,000	11,000	10,000	10,515
MISCELLANEOUS—PROVINCIAL - - -	40,000	40,000	50,000	28,598
TOTAL, PROVINCIAL -	73,000	74,000	97,000	58,835
LOCAL.				
CONTRIBUTIONS—LOCAL (Road Fund) - -	50,000	1,00,000	1,00,500	1,10,487
RENTS—LOCAL (District Road Fund) - -	5,000	5,000	...	4,668
MISCELLANEOUS FEES, FINES, AND FORFEITURES—LOCAL (Road Fund) - - -	...	...	5,500	...
MISCELLANEOUS—LOCAL (Road Fund) - -	8,000	24,000	10,000	25,215
TOTAL, LOCAL -	63,000	1,29,000	1,16,000	1,40,370
Total Miscellaneous, Rupees -	1,98,000	2,50,000	2,50,000	2,42,249

XXVIII.—PORTION OF LAND REVENUE DUE TO IRRIGATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PORTION OF LAND REVENUE DUE TO IRRIGATON -	5,35,000	4,96,000	5,36,000	3,74,830
Total Portion of Land Revenue, &c., Rupees	5,35,000	4,96,000	5,36,000	3,74,830

REVENUE AND RECEIPTS—*continued.*

XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Miscellaneous - - -	8,000	7,000	9,000	7,042
Total, Provincial -	8,000	7,000	9,000	7,042
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Tolls - - - -	3,61,000	3,71,000	3,30,000	3,46,820
Miscellaneous - - -	4,000	7,000	6,000	6,452
Total, Local -	3,65,000	3,78,000	3,36,000	3,53,272
Total, Civil Buildings, &c., Rupees -	3,73,000	3,85,000	3,45,000	3,60,314

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1885-86.

1.—INTEREST ON ORDINARY DEBT.

Imperial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes	8,000	8,000	11,000	7,194
Commission on Stock Notes	...	...	...	282
Total 1, Interest on Ordinary Debt, Rupees	8,000	8,000	11,000	7,476

2.—INTEREST ON OTHER OBLIGATIONS.

Imperial.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Interest on Educational Funds—				
Sir Jamsetjee Jejeebhoy's School of Arts and Industry Fund	5,200	5,200	5,200	5,180
Medical Book Fund	700	700	700	705
Medical Prize Fund	300	300	300	295
Gold Medal Fund	200	200	200	190
On account of the Trustees of the Bombay Education Society	2,900	2,900	2,900	2,913
Carnac Scholarship	1,000	1,000	1,000	1,002
Anderson ditto	900	900	900	894
Farish ditto	1,200	1,200	1,200	1,194
Reid ditto	700	700	700	680
McLennan ditto	500	500	500	470
	13,600	13,600	13,600	13,523
Interest on Charitable Funds—				
Sir J. J. Native General Hospital Fund	12,000	12,000	12,000	12,000
Sir J. J. Obstetric Institution Fund	600	600	600	600
District Benevolent Society	2,800	2,800	2,800	4,200
Victoria Charitable Dispensary at Nowsaree	3,300	3,300	3,300	3,250
Parsee Benevolent Institution Fund	12,000	12,000	12,000	12,000
David Sassoon's Industrial and Reformatory Institution	1,500	1,500	1,500	1,500
	32,200	32,200	32,200	33,550
Interest on Treasury Notes of the Bombay Island Police Fund	16,000	16,000	16,000	15,538
Ditto on Uncovenanted Service Family Pension Fund	45,000	42,000	39,000	39,434
Ditto on Presidency Savings Bank Deposits	6,30,000	6,30,000	6,60,000	6,37,679
Ditto on Soldiers' Deposits in Savings Bank	15,000	14,000	17,000	14,527
Ditto on Deposits of the Administrator General	4,000	4,000	6,000	3,859
Ditto on Land Revenue Collectons refunded	1,500	1,500	...	...
Ditto on Bombay Unconvenanted Service Fund, Life Assurance Branch	1,000	1,000	1,200	401
Ditto on Local Fund Pension Fund				...
Refunds				...
Interest on Miscellaneous Accounts—				
Public Works Contribution	2,700	2,700	2,000	2,720
On other Accounts	2,000	8,000	6,000	2,039
	4,700	10,700	8,000	4,759
Total, Imperial	7,63,000	7,65,000	7,93,000	7,63,270
Local.				
Interest on Miscellaneous Accounts—Local	18,000	19,000	27,000	35,615
Total 2, Interest on other Obligations, Rupees	7,81,000	7,84,000	8,20,000	7,98,885

EXPENDITURE—*continued.*

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
REVENUE REFUNDS - - - -	3,91,000	3,03,000	2,82,000	3,46,335
DRAWBACKS - - - -	16,000	6,000	1,79,000	5,410
TOTAL, IMPERIAL -	4,07,000	3,09,000	4,61,000	3,51,745
PROVINCIAL.				
REVENUE REFUNDS—PROVINCIAL - -	2,93,000	2,91,000	2,33,000	17,76,275
LOCAL.				
REVENUE REFUNDS—LOCAL - - -	15,000	10,000	6,000	15,913
Total 3, Refunds and Drawbacks, Rupees	7,15,000	6,10,000	7,00,000	21,43,933

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
REVENUE REFUNDS—				
Opium - - - - -	5,000	3,000	...	2,463
Salt - - - - -	95,000	50,000	75,000	68,221
Customs - - - - -	40,000	30,000	6,000	40,913
	1,40,000	83,000	81,000	1,11,597
Divided Heads—Imperial Share—				
Land Revenue - - - -	84,000	66,000	64,000	72,764
Stamps - - - - -	38,000	36,000	13,000	37,570
Excise - - - - -	95,000	90,000	85,000	94,719
Assessed Taxes - - - -	23,000	18,000	29,000	18,473
Forest - - - - -	9,000	8,000	9,000	9,771
Registration - - - -	2,000	2,000	1,000	1,441
	2,51,000	2,20,000	2,01,000	2,34,738
Total Revenue Refunds, Imperial, Rupees	3,91,000	3,03,000	2,82,000	3,46,335
PROVINCIAL.				
REVENUE REFUNDS—PROVINCIAL—				
Land Revenue - - - -	...	40,000	...	15,05,965
Divided Heads—Provincial Share—				
Land Revenue - - - -	1,26,000	97,000	96,000	1,08,336
Stamps - - - - -	38,000	36,000	13,000	37,570
Excise - - - - -	95,000	90,000	85,000	94,719
Assessed Taxes - - - -	23,000	18,000	29,000	18,473
Forest - - - - -	9,000	8,000	9,000	9,771
Registration - - - -	2,000	2,000	1,000	1,441
Total Revenue Refunds, Provincial, Rupees	2,93,000	2,91,000	2,33,000	17,76,275

EXPENDITURE —*continued.*

4.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
COMPENSATIONS (GOA SUBSIDY, &c.) - -	8,58,000	6,00,000	6,78,000	6,16,567
PROVINCIAL.				
INAMDARS AND OTHER GRANTEES - -	48,17,000	48,35,000	47,00,000	49,01,160
PENSIONS IN LIEU OF RESUMED LANDS - -	16,63,000	16,59,000	18,06,000	16,59,138
COMPENSATIONS - - - -	3,62,000	3,73,000	3,64,000	3,93,429
MISCELLANEOUS - - - -	...	...	2,000	...
TOTAL, PROVINCIAL -	68,42,000	68,67,000	68,72,000	69,53,727
Total 4, Assignments and Compensations, Rupees - - -	77,00,000	74,67,000	75,50,000	75,70,294

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Inamdars and other Grantees.				
Punt Prateeneedhee of Vishalgur - -	29,800		29,800	
Goomansing Chutrusungjee Bajeebawa - -	5,600		5,600	
Chundrasing Roysing and others - -	7,200		7,200	
Chimnajee Rughoonath Punt Sacheve - -	25,700		25,700	
Rajah Gumbheersing Veyreesaljee Narsungjee, Rajah of Rajpipla - - - -	12,300	1,07,000	12,300	1,72,523
Bharutsungjee.Ramsungjee - - -	7,300		7,300	
Mohunbama Huttaysingga - - -	5,200		5,200	
Shaik Ajmudin Waikur - - -	14,100		7,900	
	1,07,200	1,07,000	1,01,000	1,72,523
Inams under Rs. 5,000 per annum - . -	3,40,000	3,45,000	3,70,000	3,44,599
Revenue of Alienated Lands - - -	40,55,000	40,55,000	39,15,000	40,49,991
Net payment to District Officers - -	3,14,000	3,27,000	3,13,000	3,33,770
Commutation of fractional parts of Inams -	800	1,000	1,000	277
Total Inamdars, &c., Rupees -	48,17,000	48,35,000	47,00,000	49,01,160
Pensions in lieu of Resumed Lands.				
Warshashuns - - - -	87,000	87,000	85,000	86,290
Devasthans - - - -	2,58,000	2,55,000	2,66,000	2,55,605
Revenue of Alienated Lands - - -	13,16,000	13,16,000	14,50,000	13,15,845
Commutations - - - -	2,000	1,000	5,000	1,398
Total Pensions in lieu of Resumed Lands, Rupees - - - -	16,63,000	16,59,000	18,06,000	16,59,138

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - - -	30,00,000	29,86,000	29,47,000	30,68,500
REVENUE SURVEYS - - - -	6,78,000	6,75,000	6,77,000	6,36,027
LAND SETTLEMENT CHARGES - - -	2,20,000	2,24,000	2,16,000	3,15,010
ALLOWANCES TO DISTRICT & VILLAGE OFFICERS -	29,37,000	29,20,000	28,10,000	27,32,750
TOTAL, PROVINCIAL -	68,35,000	68,05,000	66,50,000	67,52,287
LOCAL.				
RENTS, RATES, AND TAXES - - -	...	...	...	31
Total 5, Land Revenue, Rupees -	68,35,000	68,05,000	66,50,000	67,52,318

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Collectors', &c., Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Collectors and Magistrates—				
12	10	at Rs. 2,325 each per mensem -	2,79,000		3,35,000	
9	11	„ 1,800 „ „ -	2,38,000	5,03,000	1,94,000	4,92,291
1	1	„ 1,200 „ „ -	14,000		14,000	
		1st Assistant Magistrates and Collectors—				
16	16	at Rs. 900 and 800 each per mensem -	1,71,000		1,70,000	
1	1	„ 750 „ „ -	9,000		9,000	
		2nd Assistant Magistrates and Collectors—				
12	12	at Rs. 700 each per mensem -	1,00,800		1,01,000	
3	3	„ 600 „ „ -	21,600	5,15,000	22,000	4,94,311
		Extra or Supernumerary Assistant Magistrates and Collectors—				
40	43	at Rs. 500 each per mensem -	2,58,000		2,40,000	
17	16	„ 400 to 450 „ -	79,200		84,000	
5	6	„ 210 to 320 „ -	19,400		15,000	
			11,90,000	10,18,000	11,84,000	9,86,602
		Deduct— Moiety of salaries provided under Grant 19, "Criminal Courts," page 37.	5,95,000	5,09,000	5,92,000	4,93,301
			5,95,000	5,09,000	5,92,000	4,93,301
1	1	Collector of Bombay, at Rs. 2,500 -	30,000	28,000	30,000	28,852
20	20	Huzoor Depy. Collrs. from Rs. 300 to 800 each per mensem - -	56,000		56,000	
29	29	District ditto, at Rs. 300 to 500 each per mensem - - -	69,000	1,41,000	68,000	1,41,369
		Special Officer for destroying locusts -	...	...	...	6,376
			7,50,000	...	7,46,000	
		LESS—Deduction on account of Annuity	25,000	...	25,000	
			7,25,000	6,78,000	7,21,000	6,69,898
		Establishment.				
1,574	1,616	Sudder Office Establishment - -	5,45,000	5,45,000	5,32,000	5,41,738
6,682	6,663	Mamlutdars and Establishments- -	11,30,000	11,25,000	11,56,000	11,64,614
		Temporary Establishment - -	35,000	30,000	9,000	26,908
			17,10,000	17,00,000	16,97,000	17,33,260
		Contingencies.				
		Charges for Remittance of Treasure within the Districts - - - -	...	...	4,000	...
		Law Charges - - - -	9,000	8,000	8,000	12,771
		Rents, Rates, and Taxes - - -	4,000	4,000	4,000	4,152
		Petty Construction and Repairs - -	41,000	45,000	46,000	44,851
		Office Expenses and Miscellaneous -	1,60,000	1,60,000	1,55,000	2,17,185
			2,14,000	2,17,000	2,17,000	2,78,959
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers -	1,04,000	1,00,000	91,000	98,415
		Travelling Allowances of Establishments -	1,84,000	1,84,000	1,63,000	83,684
			2,88,000	2,84,000	2,54,000	2,82,099
		Postage Charges.				
		Purchase of Service Postage Stamps -	99,000	99,000	97,000	98,842
		Payments to Officers of other Presidencies -	...	8,000	...	3,074
		Revenue Record-Room Charges.				
		Establishment and Contingencies - -	...	...	5,000	2,368
			30,36,000	...	29,91,000	
		DEDUCT—Probable Savings -	36,000	...	44,000	
		Total Collectors', &c., Estabts., Rupees -	30,00,000	29,86,000	29,47,000	30,68,500

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Revenue Surveys.	Rs.	Rs.	Rs.	Rs.
		PROFESSIONAL SURVEY.				
		Salaries.				
1	1	Survey and Settlement Commissioner -	28,000	27,000	28,000	32,448
3	4	Superintendents - - -	49,000	2,70,000	41,000	2,42,074
40	39	Assistants including Photozincographer -	2,80,000		2,82,000	
			3,57,000	2,97,000	3,51,000	2,74,522
		Establishment.				
		Establishment retained according to the requirements of the year - -	2,64,400	2,50,000	2,58,000	2,37,585
		Talookdaree Survey Establishment -	2,400	2,400	2,400	2,387
		Temporary Establishment - -	...	...	2,300	...
			2,66,800	2,52,400	2,62,700	2,39,972
		Miscellaneous.				
		Boundary Mark Charges - - -	13,200	10,000	9,700	20,714
		Rents, Rates, and Taxes - - -	2,600	2,600	2,600	2,654
		Miscellaneous Charges - - -	39,000	37,000	29,000	28,980
			54,800	49,600	41,300	52,348
		Travelling Allowances - - -	80,000	67,000	74,000	61,237
		Purchase of Service Postage Stamps -	9,400	9,000	8,000	7,855
		Payments to Officers of other Presidencies -	...	...	...	93
			7,68,000		7,37,000	69,185
		DEDUCT—Probable Savings -	90,000		60,000	...
		Total Revenue Surveys, Rupees -	6,78,000	6,75,000	6,77,000	6,36,027
		Land Settlement Charges.				
		DISTRICT SETTLEMENT.				
		Salaries.				
1	1	Settlement Officer -	17,000	90,000	17,000	95,494
13	13	Assistant ditto -	70,000		71,000	
		Sub-Assistant ditto - -				
			87,000	90,000	88,000	95,494
		Establishment.				
		Clerks, Servants — retained according to the survey requirements -	95,000	95,000	98,000	1,65,988
		Contingencies.				
		Boundary Mark Expenditure (recoverable) -	1,000	1,000	1,000	6,965
		Rents, Rates, and Taxes - - -	7,500	9,000	...	...
		Miscellaneous - - -			5,800	18,043
			8,500	10,000	6,800	25,008
		Travelling Expenses.				
		Travelling Allowances - - -	24,000	23,800	25,000	23,520
		Postage Charges.				
		Purchase of Service Postage Stamps - -	1,500	1,200	1,200	1,352
		TOTAL DISTRICT SETTLEMENT, RUPEES -	2,16,000	2,20,000	2,19,000	3,11,362
		Carried over -	2,16,000	2,20,000	2,19,000	3,11,362

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,16,000	2,20,000	2,19,000	3,11,362
TALOOKDAREE SETTLEMENT.				
Salary.				
Settlement Officer, at Rs. 1,250 per mensem -	2,400	2,400	2,400	2,461
Travelling Expenses.				
Travelling and Tentage Allowances -	1,600	1,600	1,600	1,187
TOTAL TALOOKDAREE SETTLEMENT, RUPEES -	4,000	4,000	4,000	3,648
	2,20,000	2,24,000	2,23,000	
DEDUCT—Probable Savings -	...	...	7,000	
Total Land Settlement Charges, Rupees -	2,20,000	2,24,000	2,16,000	3,15,010
Allowances to District and Village Officers.				
Pergunnah and Village Wuttundars -	13,52,000	13,60,000	12,48,000	12,63,681
Village Expenses - - -	6,47,000	6,22,000	6,50,000	5,44,267
Revenue of Alienated Lands - -	9,38,000	9,38,000	9,12,000	9,24,802
Total Allowances to District and Village Officers, Rupees -	29,37,000	29,20,000	28,10,000	27,32,750

6.—OPIUM.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL. **Opium Agencies and Establishments.**	Rs.	Rs.	Rs.	Rs.
		Bombay Agency.				
		Establishment.				
3	3	Clerks - - - -	1,700	7,000	1,700	5,030
2	3	Inspectors - - -	5,400		2,400	
3	3	Servants - - -	300		400	
			7,400	7,000	4,500	5,030
		Contingencies.				
		Ware-house Rent - - -	14,400	8,000	...	...
		Miscellaneous - - - -	400	400	500	387
		Payments to Officers of other Provinces -	...	1,900	...	2,360
		TOTAL BOMBAY AGENCY, RUPEES -	22,200	17,300	5,000	7,777
		Ahmedabad Agency.				
		Salary.				
1	1	Deputy Collector - - -	600	600	600	600
		Establishment.				
2	2	Clerks - - - -	700	700	700	652
2	2	Servants - - -				
			700	700	700	652
		Contingencies.				
		Ware-house Rent - - -	200	200	700	191
		Miscellaneous - - - -	300	200		43
			500	400	700	234
		TOTAL AHMEDABAD AGENCY, RUPEES -	1,800	1,700	2,000	1,486
		TOTAL OPIUM AGENCIES AND ESTABLISHMENTS, RS. -	24,000	19,000	7,000	9,263
		Total 6, Opium, Rupees -	24,000	19,000	7,000	9,263

EXPENDITURE—*continued.*

7.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES* -	1,10,000	1,64,000	2,98,000	1,30,838
SALT PURCHASE AND FREIGHT - - -	4,25,000	3,95,000	4,30,000	3,75,625
PREVENTIVE ESTABLISHMENTS - - -	...	4,000	42,000	10,859
TOTAL, IMPERIAL -	5,35,000	5,63,000	7,70,000	5,17,322
PROVINCIAL.				
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES -	9,15,000	7,37,000	7,10,000	6,24,834
CHARGES FOR TREATY PROVISION OF SALT -	...	...	20,000	27
TOTAL, PROVINCIAL -	9,15,000	7,37,000	7,30,000	6,24,861
Total 7, Salt, Rupees -	14,50,000	13,00,000	15,00,000	11,42,183

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.				
Salaries, Establishments, and Contingencies.				
Administration of Salt Revenue in Portuguese India.	Rs.	Rs.	Rs.	Rs.
Establishment - - -	1,66,000	82,000	1,69,000	1,05,053
Contingencies - - -	19,000	16,000	27,000	13,677
Cost price of Salt - - -	14,000	66,000	1,02,000	12,108
	1,99,000			
DEDUCT—Probable Savings -	89,000			
Total Salaries, Establishments, and Contingencies - - - -	1,10,000	1,64,000	2,98,000	1,30,838
PROVINCIAL.				
Salaries, Establishments, and Contingencies.				
Salaries.				
Collector - - - -	20,700	80,000	20,700	77,241
Deputy and Assistant Collectors - -	72,900		73,300	
	93,600	80,000	94,000	77,241
Establishments.				
Superintendents - - - -	85,500	5,17,000	17,600	3,62,281
Supervisors - - - -			600	
Clerks - - - -	2,36,900		1,49,000	
Servants - - - -	3,51,900		2,32,000	
Boat Establishments - - -	34,800		12,000	8,916
Preventive Establishments - - -	64,000		82,000	53,043
Temporary Establishment - - -	2,000		2,000	...
Grain Compensation - - -	...		35,000	...
	7,75,100	5,17,000	5,30,200	4,24,240
Contingencies.				
Commission on Salt Tax Collections - -	14,000	12,000	14,000	8,544
Rewards - - - -	4,000	3,000	1,000	2,156
Rents, Rates, and Taxes - - -	1,200	1,000	1,000	850
Petty Construction and Repairs - -	41,500	10,000	13,000	6,268
Office Expenses and Miscellaneous - -	80,600	78,000	60,000	73,410
	1,41,300	1,04,000	89,000	91,228
Travelling Expenses - - -	42,000	32,000	38,000	29,567
Purchase of Service Postage Stamps - -	4,000	4,000	3,800	2,558
	10,56,000	7,37,000	7,55,000	
DEDUCT—Probable Savings -	1,41,000	...	45,000	
Total Salaries, Establishment, and Contingencies, Provincial - - -	9,15,000	7,37,000	7,10,000	6,24,834

* Consists of charges connected with the Administration of Salt Revenue in Portuguese India.

† Includes charges on account of "Preventive Establishments." In future accounts and estimates these should be entered against the prescribed minor head "Preventive Establishments."

8.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - -	53,000	53,000	52,000	51,348
CHARGES FOR THE SALE OF GENERAL STAMPS -	63,000	63,000	61,000	62,279
CHARGES ON SALE OF COURT FEES STAMPS -	32,000	32,000	32,000	31,960
STAMP PAPER SUPPLIED FROM CENTRAL STORES -	46,000	46,000	51,000	48,361
Total 8, Stamps, Rupees -	1,94,000	1,94,000	1,96,000	1,93,948
IMPERIAL -	97,000	97,000	98,000	96,974
PROVINCIAL -	97,000	97,000	98,000	96,974

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General - - -	8,000	8,000	8,000	7,979
1	1	Assistant Superintendent - -	7,200	8,000	7,200	7,200
			15,200	16,000	15,200	15,179
		Establishment.				
4	4	Inspectors - - -	3,100	29,000	3,100	583
24	24	Clerks - - - -	18,200		18,800	27,665
4	4	Official Vendors - - -	2,900		2,900	
37	37	Servants - - -	4,200		4,200	
			28,400	29,000	29,000	28,248
		Contingencies.				
		Miscellaneous - - -	6,400	6,000	4,800	5,721
		⅓rds Freight on Europe Stores - -	1,000		1,000	41
			7,400	6,000	5,800	5,762
		Postage Charges.				
		Purchase of Service Postage Stamps -	2,000	2,000	2,000	2,159
		Total, Superintendence, Rupees -	53,000	53,000	52,000	51,348

Numbers. 1884-85	Numbers. 1885-86.	Charges for the Sale of General Stamps.				
		Establishment.				
26	26	Clerks - - -	9,300	10,000	10,900	11,825
1	1	Servant - - -	100		100	
			9,400	10,000	11,000	11,825
		Commission to Vendors - - -	41,000	48,000	44,000	44,939
		Discount on sale of Stamps - -	8,000			735
		Contingencies and Miscellaneous - -	2,100	5,000	3,500	2,279
		Purchase of Service Postage Stamps -	2,500		2,500	2,501
		Total Charges for the sale of General Stamps, Rs. -	63,000	63,000	61,000	62,279

9.—EXCISE.

Numbers. 1884-85.	Numbers. 1885-86.	Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Establishment.	Rs.	Rs.	Rs.	Rs.
178	200	Head Inspectors - - -	1,33,000	1,16,000	1,06,000	92,868
		Inspectors - - -				
27	51	Clerks - - -	20,000	66,000	16,000	54,653
435	444	Servants - - -	51,000		45,000	
		Temporary Establishment - -	1,000	1,000	...	2,385
			2,05,000	1,83,000	1,67,000	1,49,906
		Contingencies.				
		Travelling Allowances - - -	22,000	22,000	16,300	17,544
		Service Postage Stamps - - -	2,000	2,000	1,000	1,338
		Office Expenses and Miscellaneous - -	40,000	30,000	31,000	24,469
		Rents, Rates, and Taxes - -	1,000	1,000	700	689
			65,000	55,000	49,000	44,040
		Total Collectors', &c., Estabts., Rupees -	2,70,000	2,38,000	2,16,000	1,93,946
		Total 9, Excise, Rupees -	2,70,000	2,38,000	2,16,000	1,93,946
		IMPERIAL -	1,35,000	1,19,000	1,08,000	96,973
		PROVINCIAL -	1,35,000	1,19,000	1,08,000	96,973

EXPENDITURE—*continued.*

10.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.				
Collection of Rates and Cesses, Local.	Rs.	Rs.	Rs.	Rs.
Remuneration for collecting the Local Education Cess (Education Fund) - - -	20,000	20,000	22,000	19,978
Remuneration to Village Accountants for collecting Road Cess (District Road Fund) - -	45,000	40,000	45,000	40,473
TOTAL COLLECTION OF RATES AND CESSES, LOCAL -	65,000	60,000	67,000	60,451
Total 10, Provincial Rates, Rupees -	65,000	60,000	67,000	60,451

11.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS,—SALARIES, ESTABLISHMENTS, & CONTINGENCIES - - - -	5,00,000	5,35,000	5,63,000	5,60,150
LAND CUSTOMS,—SALARIES, ESTABLISHMENTS, & CONTINGENCIES - - - -	...	3,000	7,000	5,518
Total 11, Customs, Rupees -	5,00,000	5,38,000	5,70,000	5,65,668

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86	Sea Customs, Salaries, Establishments, and Contingencies.	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Commissioner.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Commissioner, at Rs. 3,500 per mensem-	42,000	47,000	42,000	45,780
		Less deduction on account of Civil Service Annuity - - -	1,700		1,700	
			40,300	47,000	40,300	
1	1	Assistant to Commissioner - -	6,300	6,000	6,000	
			46,600	53,000	46,300	45,780
		Establishment.				
8	8	Clerks - - - -	7,700	12,000	7,700	9,720
15	15	Servants - - -	1,800		1,800	
11	11	Boat Establishment - -	1,900		1 900	1,682
34	38	Establishment of the Reporter General of External Commerce - -	19,000	19,000	19,300	19,734
			30,400	31,000	30,700	31,136
		Travelling Allowances, &c. - -	9,600	9,000	8,000	8,717
		Purchase of Service Postage Stamps -	700	500	600	423
		Contingencies and Miscellaneous - -	4,700	3,500	4,400	3,770
		TOTAL COMMISSIONER, RUPEES -	92,000	97,000	90,000	89,826
		Carried over -	92,000	97,000	90,000	89,826

EXPENDITURE—*continued.*

11.—CUSTOMS—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Sea Customs, Salaries, Establishments and Contingencies—*continued.*	Budget Estimate, 1885-86 Rs.	Revised Estimate, 1884-85. Rs.	Budget Estimate, 1884-85. Rs.	Accounts, 1883-84. Rs.
		Brought forward -	92,000	97,000	90,000	89,826
		Presidency Division.				
		Salaries.				
1	1	Deputy Commissioner (Collector) -	30,300	42,000	24,000	42,938
3	3	Assistant ditto - - -	18,600		18,600	
			48,900	...	...	...
		LESS—Deductions on Account of Annuity	1,200	...	...	...
			47,700	42,000	42,600	42,938
		Establishment.				
11	11	Appraising Establishment - -	18,900	19,000	19,000	19,003
44	43	Clerks - - - -	23,900	27,000	24,000	27,743
35	34	Servants - - -	3,500		3,600	
			46,300	46,000	46,600	46,746
		Preventive Establishment.				
1	1	Superintendent - - -	5,800	5,000	5,000	4,840
4	4	Inspectors and Supervisors - -	10,800	1,15,000	10,800	1,13,487
60	60	Preventive Officers and Tallyman -	68,500		68,500	
16	16	Transhipping Clerk, Gate-keepers, &c. -	7,000		7,000	
75	75	Boat Establishment - -	12,300		12,000	
127	127	Servants - - -	15,000		15,000	
			1,19,400	1,20,000	1,18,300	1,18,327
		Miscellaneous Establishment.				
17	17	Private Establishment - -	8,200	8,000	8,200	8,139
		Purchase of Service Postage Stamps -	300	400	200	337
		Travelling Allowances - - -	100		100	...
		Office Expenses and Miscellaneous - -	17,000	13,600	14,000	13,433
		TOTAL PRESIDENCY DIVISION, RUPEES -	2,39,000	2,30,000	2,30,000	2 29,920
		Guzerat Division.				
		Salary.				
1	1	Assistant Commissioner - -	9,000	9,000	9,000	4,117
		Establishment.				
9	7	Sir-Carcoons and Darogahs -	6,100	31,000	6,500	26,605
63	41	Clerks - - - -	10,400		14,000	
139	106	Servants- - - -	9,900		11,600	
43	26	Boat Establishment - -	2,900		3,000	6,246
		Grain Compensation - -	...		900	...
			29,300	31,000	36,000	32,851
		Preventive Establishment.				
1	1	Inspector - - -	2,100	3,000	2,000	...
11	11	Boat Establishment - -	1,000		1,000	...
			3,100	3,000	3,000	...
		Purchase of Service Postage Stamps -	900	800	1,000	772
		Travelling and Tentage Allowances, &c. -	5,000	4,600	3,700	2,465
		Office Expenses and Miscellaneous - -	7,700	5,600	6,300	5,147
		TOTAL GUZERAT DIVISION, RUPEES -	55,000	54,000	59,000	45,352
		Concan Division.				
		Salaries.				
1	1	Deputy Commissioner - -	9,600	24,000	9,600	17,753
3	3	Assistant Commissioners - -	13,800		13,800	
			23,400	24,000	23,400	17,753
		Establishment.				
14	2	Sir-Carcoons and Darogahs - -	2,400	58,000	14,000	81,350
225	47	Clerks - - -	14,200		41,800	
370	107	Servants - - -	11,100		29,300	
109	49	Boat Establishment - -	5,500		10,200	10,274
		Temporary Increase and Grain Compensation - - - -	...	...	12,600	...
			33,200	58,000	1,07,900	91,624
		Purchase of Service Postage Stamps -	3,000	3,000	2,700	2,568
		Travelling and Tentage Allowances -	13,000	14,000	16,000	11,380
		Office Expenses and Miscellaneous -	9,400	16,000	12,000	21,138
		TOTAL CONCAN DIVISION, RUPEES -	82,000	1,15,000	1,62,000	4,44,463
		Carried over -	4,68,000	4,96,000	5,41,000	5,09,561

EXPENDITURE—*continued.*

11.—CUSTOMS—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,68,000	4,96,000	5,41,000	5,09,561
		Kurrachee Division.				
		Salaries.				
1	1	Collector - - -	8,100	11,000	8,000	20,311
1	1	Assistant Collector - -	3,200		3,200	
			11,300	11,000	11,200	20,311
		Establishment.				
21	21	Clerks - - -	13,900	17,000	14,000	17,448
35	35	Servants - - -	3,900		3,900	
7	7	Boat Establishment - -	1,300	4,000	1,300	1,970
5	5	Wharf ditto - -	900		900	1,463
—	5	Harbour Police (Preventive Establishment) - - -	2,000		2,000	1,265
6	6	Establishment of the Reporter General of External Commerce - -	4,200	4,000	4,200	4,200
			26,200	25,000	26,300	26,346
		Purchase of Service Postage Stamps -	200	200	200	200
		Travelling Allowances - - -	1,000	1,000	500	1,917
		Office Expenses and Miscellaneous -	2,300	1,800	2,800	1,815
		TOTAL KURRACHEE DIVISION, RUPEES -	41,000	39,000	41,000	50,589
			5,09,000		5,82,000	
		DEDUCT—Probable Savings -	9,000		19,000	
		Total Sea Customs, Salaries, Estabts., and Contingencies, Rupees - - -	5,00,000	5,35,000	5,63,000	5,60,150
		Land Customs, Salaries, Establishments, and Contingencies. -				
		Guzerat Division.				
		Establishment - - -	...	...	...	1,139
		Boat Establishment - - -				
		TOTAL GUZERAT DIVISION, RUPEES -	...	...	...	1,139
		Concan Division.				
		Establishment.				
		Establishment - - -	...	3,000	7,000	4,379
		Boat Establishment - - -				
		TOTAL CONCAN DIVISION, RUPEES -	...	3,000	7,000	4,379
		Total Land Customs, Salaries, Estabts., & Contingencies, Rupees - - -	...	3,000	7,000	5,518

12.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF LICENSE TAX - - -	20,000	20,000	20,000	19,929
Total 12, Assessed Taxes, Rupees -	20,000	20,000	20,000	19,929
IMPERIAL -	10,000	10,000	10,000	9,964
PROVINCIAL -	10,000	10,000	10,000	9,965

EXPENDITURE —*continued*.

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS - - -	13,56,000	12,54,000	13,90,800	10,72,583
B.—ESTABLISHMENTS - - -	5,56 000	5,39,000	4,78,200	4,72,048
Total 13, Forest, Rupees -	19,12,000	17,93,000	18,69,000	15,44,631
IMPERIAL -	9,56,000	8,97,000	9,35,000	7,72,315
PROVINCIAL -	9,56,000	8,96,000	9,34,000	7,72,316

DETAILS.

A.—Conservancy and Works.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—				
a. Timber - - - -	4,10,000	3,97,400	4,43,600	2,70,966
b. Firewood and Charcoal - -	3,36,600	3,06,400	4,05,200	3,62,632
c. Bamboos - - -	600	300	300	260
d. Sandal-wood - - -	300	400	400	2,185
e. Grass and other Minor Produce -	62,700	68,500	68,200	39,335
	8,10,200	7,73,000	9,17,700	6,75,378
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	59,200	59,000	54,600	38,491
III.—CONFISCATED, DRIFT AND WAIF WOOD -	700	900	800	307
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—	5,300	4,900	4,600	5,275
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT -	30,700	36,000	22,700	20,575
VI.—LIVE AND DEAD STOCK:—				
a. Purchase of Cattle - - -	1,000	1,400	1,300	1,088
b. Feed and keep of Cattle - -	3,700	3,300	3,200	2,231
c. Plant, Tools and Instruments - -	4,800	4,100	2,700	1,772
	9,500	8,800	7,200	5,091
VII.—COMMUNICATIONS AND BUILDINGS:—				
a. Roads and Bridges - - -	4,400	4,300	22,900	23,905
b. Buildings - - - -	15,400	13,100	21,400	11,828
c. Other Works - - -	1,000	900	400	269
	20,800	18,300	44,700	36,002
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS:—				
a. Demarcation - - -	15,800	9,600	9,800	5,968
b. Compensation for Land and Rights -	32,200	25,900	23,000	20,890
c. Surveys and Working-Plans - -	46,000	68,900	57,700	65,524
d. Plantations - - -	27,400	25,300	28,700	15,565
e. Protection from Fire - - -	6,100	4,500	4,400	3,517
f. Other Works - - -	2,84,000	2,13,000	2,09,400	1,74,168
	4,11,500	3,47,200	3,33,000	2,85,632
IX.—MISCELLANEOUS—				
a. Law Charges - - - -	1,800	400	300	369
b. Other Charges - - -	6,300	5,500	5,200	5,463
	8,100	5,900	5,500	5,832
Total A.—Conservancy and Works, Rupees	13,56,000	12,54,000	13,90,800	10,72,583

EXPENDITURE—*continued.*

13.—FOREST—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
B.—Establishment.				
I.—SALARIES :—				
a. Conservators - - -	45,600	44,700	41,200	42,909
b. Superior Officers - - -	1,87,000	1,79,200	1,55,000	1,35,743
c. Subordinate, Forest and Depôt Establishment	1,13,100	1,13,500	1,13,400	1,13,557
d. Office Establishment - -	51,900	63,500	39,500	51,723
e. Deputation and Special Allowances (Forest Schools) - - - -	1,100	1,100	1,100	...
Forest Settlement Officers' Establishment -	18,000	3,000	11,000	...
	4,16,100	4,05,000	3,61,200	3,43,932
II.—TRAVELLING ALLOWANCES :—				
a. Conservators - - -	7,200	7,200	7,200	7,437
b. Superior Officers - - -	54,500	52,300	47,400	47,207
c. Subordinate, Forest and Depôt Establishments - - - -	23,000	22,900	19,500	20,113
d. Office Establishments (Forest Schools) -	21,200	18,500	14,100	17,685
Forest Settlement Officers - -			600	...
	1,05,900	1,00,900	88,800	92,442
III.—CONTINGENCIES :—				
a. Stationery - - - -	5,100	5,200	4,900	4,550
b. Carriage of Tents and Records - -	6,900	7,000	6,200	5,778
c. Sundries - - - -	6,500	6,400	6,700	4,642
d. Official Postage - - -	8,200	8,300	5,100	8,319
Rents, Rates and Taxes - - -	7,300	6,200	5,300	4,949
Payments to Officers of other Provinces -	...	...	...	7,436
	34,000	33,100	28,200	35,674
Total B.—Establishments, Rupees -	5,56,000	5,39,000	4,78,200	4,72,048

14.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Esimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - -	28,000	28,000	28,000	27,425
DISTRICT CHARGES - - - -	2,64,000	2,64,000	2,72,000	2,55,405
Total 14, Registration, Rupees -	2,92,000	2,92,000	3,00,000	2,82,830
IMPERIAL -	1,46,000	1,46,000	1,50,000	1,41,415
PROVINCIAL -	1,46,000	1,46,000	1,50,000	1,41,415

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General of Registration -	16,000	16,000	16,000	16,166
		Establishment.				
9	9	Clerks - - -	6,000	7,500	5,700	6,392
5	5	Servants - - -	700		700	
			6,700	7,500	6,400	6,392
		Contingent Charges.				
		Travelling Allowances - -	3,100	3,000	3,500	3,735
		Official Postage - -	500	400	400	404
		Miscellaneous - -	1,700	1,100	1,700	728
			5,300	4,500	5,600	4,867
		Total Superintendence, Rupees -	28,000	28,000	28,000	27,425

EXPENDITURE—*continued.*

14.—REGISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		District Charges.				
		Salaries.				
1	1	Registrar, Bombay - -	6,000	6,000	6,000	6,000
1	1	Special Sub-Registrar, including Commission, Bombay - - -	5,300	1,86,000	5,200	5,474
391	437	Special Sub-Registrars, & Village Registrars including Commission -	1,75,000		1,70,000	1,75,954
4	4	Inspectors (⅓ pay) - -	6,200	6,000	6,200	7,205
			1,92,500	1,98,000	1,87,400	1,94,633
		Establishment.				
115	101	Clerks including Village Registrar's Establishments - - -	34,600	38,000	53,600	40,199
34	35	Servants - - -	3,500		5,000	
			38,100	38,000	58,600	40,199
		Contingent Charges.				
		Travelling Allowances and Expenses -	16,400	15,000	15,800	11,046
		Official Postage - - -	3,800	3,000	3,000	2,966
		Office Rent - - -	600	600	600	452
		Petty Construction and Repairs -	300	300	300	2
		Office Expenses and Miscellaneous -	12,300	9,100	10,300	6,107
			33,400	28,000	30,000	20,573
			2,64,000		2,76,000	
		DEDUCT—Probable Savings -	...		4,000	
		Total District Charges, Rupees -	2,64,000	2,64,000	2,72,000	2,55,405

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DISTRICT POST ESTABLISHMENTS - -	89,800	89,500	89,000	89,745
SUBSIDIES - - - -	15,200	9,500	...	...
Total 15, Post Office, Rupees -	1,05,000	99,000	89,000	89,745

17.—MINT.

	Budget Estimate, 1885-86.	Revised Esimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
MINT AND ASSAY MASTERS' ESTABLISHMENT AND CONTINGENCIES - - - -	3,02,000	2,79,000	3,11,000	2,63,095
LOSS ON COINAGE - - - -	48,000	45,000	20,000	36,774
PURCHASE OF LOCAL STORES - - -	56,000	36,000	56,000	33,698
	4,06,000	3,60,000	3,87,000	3,33,567
DEDUCT—Probable Savings -	46,000	...	17,000	...
Total 17, Mint, Rupees -	3,60,000	3,60,000	3,70,000	3,33,567

EXPENDITURE —*continued.*

17.—MINT—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Mint and Assay Masters' Establishment and Contingencies.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Direction and Establishment.				
1	1	Mint Master - - -	36,000	42,000	36,000	32,765
1	1	Assistant Mint Master - -	9,100		9,200	
			45,100	42,000	45,200	32,765
1	1	Accountant - - -	6,200	5,600	6,000	5,659
15	15	Clerks and Writers - -	15,400	19,500	15,400	19,858
17	17	Mint Guards - - -	4,500		4,500	
8	8	Servants - - -	900		900	
2	2	Bullion-Keepers - - -	6,600	6,600	6,600	6,705
			33,600	31,700	33,400	32,222
		Operative Establishment.				
8	8	Superintendents and Foremen -	40,000	38,000	40,400	38,833
283	283	Engineers, Melters, Mechanics, Laborers, &c. - - - -	78,000	61,000	78,000	60,860
		Extra Pay and Temporary Establishment	39,000	35,000	44,000	21,808
			1,57,000	1,34,000	1,62,400	1,21,501
		Assay Establishment.				
1	1	Assay Master - - -	22,100	40,000	27,000	44,461
1	1	Deputy Assay Master - -	14,400		14,400	
1	5	Head Assistant and Clerk - -	8,300	10,000	8,000	9,944
13	13	Servants - - -	2,100		2,100	
		Temporary Establishments -	...	2,000	...	445
			46,900	52,000	51,500	54,850
		Contingencies.				
		⅔rds Freight on Europe Stores - -	2,000	1,000	2,000	774
		Miscellaneous - - -	17,000	18,000	16,000	19,606
			19,000	19,000	18,000	20,380
		Postage Charges.				
		Rents, Rates and Taxes - - -	400	300	...	240
		Purchase of Service Postage Stamps -			500	71
		Payments to officers of other Presidencies -			...	1,066
		Total Mint and Assay Masters' Establishment, &c., Rupees -	3,02,000	2,79,000	3,11,000	2,63,095
		Loss on Coinage.				
		Loss on weight in coining gold - -	48,000	45,000	20,000	36,774
		Loss on weight in coining Silver -				
		Miscellaneous - - -				
		Total Loss on Coinage, Rupees -	48,000	45,000	20,000	36,774

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CIVIL OFFICE OF ACCOUNT AND AUDIT - -	2,30,000	2,37,000	2,20,000	2,35,109
CURRENCY DEPARTMENT - - -	94,000	95,000	75,000	1,01,401
RESERVE TREASURY - - -	2,000	2,000	4,000	1,050
ALLOWANCE TO PRESIDENCY BANKS - -	1,41,000	1,40,000	1,41,000	1,46,070
TOTAL, IMPERIAL -	4,67,000	4,74,000	4,40,000	4,83,630
Carried over -	4,67,000	4,74,000	4,40,000	4,83,630

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,67,000	4,74,000	4,40,000	4,83,630
PROVINCIAL.				
SALARY OF GOVERNOR - - -	1,20,000	1,20,000	1,20,000	1,20,000
STAFF AND HOUSEHOLD OF GOVERNOR - -	87,000	87,000	93,000	1,03,685
EXPENDITURE FROM CONTRACT ALLOWANCE - -	93,000	92,000	89,000	88,040
TOUR EXPENSES - - - -	17,000	16,000	16,000	16,566
EXECUTIVE COUNCIL - - -	1,23,000	1,20,000	1,23,000	1,26,303
CIVIL SECRETARIATS - - -	3,44,000	3,39,000	3,39,000	3,26,753
MILITARY SECRETARIAT - - -	89,000	81,000	1,04,000	92,130
COMMISSIONER IN SIND - - -	1,16,000	1,20,000	1,17,000	1,18,751
COMMISSIONERS - - - -	2,33,000	2,42,000	2,23,000	2,36,834
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES -	21,000	20,000	17,000	16,142
TOTAL, PROVINCIAL -	12,43,000	12,37,000	12,41,000	12,45,273
LOCAL.				
LOCAL FUND ESTABLISHMENTS IN IMPERIAL AND PROVINCIAL OFFICES - - -	12,000	12,000	19,000	12,791
GENERAL ESTABLISHMENTS OF LOCAL FUNDS -	6,000	5,000	...	5,877
TOTAL, LOCAL -	18,000	17,000	19,000	18,668
Total 18, General Administration, Rupees -	17,28,000	17,28,000	17,00,000	17,47,571

DETAILS.

Numbers. 1884-	Numbers. 1885-86.	*IMPERIAL.* Civil Office of Account and Audit.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Accountant General - -	36,000	36,000	36,000	36,000
1	1	Deputy Accountant General - -	18,000	18,000	18,000	21,585
5	4	Assistant Accountants General -	} 28,000	36,000	{ 26,400	30,191
		Chief Superintendent - -			...	6,880
			82,000	90,000	80,400	94,656
		Establishment.				
135	139	Superintendents and Clerks - -	1,30,600	1,28,500	1,25,300	1,22,893
26	26	Servants - - -	3,000	3,000	3,000	2,771
		Temporary Establishment - -	2,500	2,500	2,500	3,472
			1,36,100	1,34,000	1,30,800	1,29,136
		Contingencies.				
		Office Expenses - - -	6,800	} 7,000	{ 4,100	6,189
		Section Work - - - -	1,200		1,000	462
			8,000	7,000	5,100	6,651
		Travelling Allowances - - -	2,000	1,000	2,000	1,817
		Purchase of Service Postage Stamps -	1,900	2,000	1,700	1,825
		Payments to Officers of other Presidencies -	...	3,000	...	970
		Rents, Rates, and Taxes - - -	...	...	...	54
		Total Civil Office of Account and Audit, Rs. -	2,30,000	2,37,000	2,20,000	2,35,109
Numbers. 1884-85.	Numbers. 1885-86.	Currency Department.				
		Salaries.				
2	2	Assistant Commissioners - -	17,000	17,000	8,400	13,316
		Establishment.				
46	46	Clerks and others - - -	50,000	} 53,000	{ 50,000	} 53,192
22	22	Servants - - -	2,600		2,600	
		Temporary Establishment - -	1,400	1,400	1,400	1,412
			54,000	54,400	54,000	54,604
		Contingencies.				
		Remittance Charges - - -	18,500	20,000	7,000	30,340
		Office Expenses and Miscellaneous - -	3,400	} 3,000	5,000	{ 2,570
		⅓rds Freight on Europe Stores - -	600			3
			22,500	23,000	12,000	32,913
		Postage Charges.				
		Purchase of Service Postage Stamps -	500	600	600	520
		Rents, Rates and Taxes - - -	...	...	...	48
		Total Currency Department, Rupees -	94,000	95,000	75,000	1,01,401

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION —*continued.*

Numbers 1884-85.	Numbers 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Allowance to Presidency Banks.				
		For General Treasury duties - -	14,000	12,300	14,000	12,240
		„ Government Savings' Bank duties -	65,000	65,000	65,000	73,814
		„ Public Debt Office - -	60,000	60,000	60,000	57,657
		„ Government Savings Bank at Karrachi -	1,000	1,000	1,000	952
		Contingencies and Miscellaneous - -	1,000	1,700	1,000	1,407
		Total Allowance to Presidency Banks, Rs. -	1,41,000	1,40,000	1,41,000	1,46,070
		PROVINCIAL.				
		Staff and Household of Governor.				
		Salaries.				
1	1	Private Secretary - - -	18,000	18,000	18,000	18,000
1	1	Surgeon - - -	12,000	12,000	12,000	12,000
			30,000	30,000	30,000	30,000
		Establishment.				
3	2	Clerks and others - - -	8,000	19,000	7,400	19,115
44	44	Office Servants and (Lascars) - -	12,000		12,000	
48	48	Band Establishment (Pay and Expenses) -	11,000	11,000	12,000	10,491
			31,000	30,000	31,400	29,606
		Sumptuary Allowance - - -	8,000	8,000	8,000	8,000
		Contingencies.				
		Contingencies and Miscellaneous - -	16,800	18,000	23,000	34,885
		Postage Charges.				
		Purchase of Service Postage Stamps -	600	1,000	600	547
		Rents, Rates, and Taxes - - -	600		...	647
		Total Staff and Household of Governor, Rs. -	87,000	87,000	93,000	1,03,685
		Tour Expenses.				
		Travelling Allowances - - -	12,000	16,000	12,000	8,407
		Contingencies and Miscellaneous - -	5,000		4,000	8,159
		Total Tour Expenses, Rupees -	17,000	16,000	16,000	16,566
		Executive Council.				
		Salaries.				
2	2	Members of Council - -	1,23,000	1,20,000	1,28,000	1,26,363
		LESS—Deduction on account of Annuity		...	5,000	...
		Total Executive Council, Rupees -	1,23,000	1,20,000	1,23,000	1,26,363
		Civil Secretariats.				
		Political, Secret, Legislative, Judicial and Educational Departments.				
		Salaries.				
1	1	Secretary - - -	45,000	47,000	45,000	43,200
1	1	Under-Secretary - - -	15,000	14,000	15,000	13,593
2	2	Assistant Secretaries - -	14,800	13,000	14,400	12,151
			74,800		74,400	
		LESS—Deduction on account of Annuity	2,200		2,200	
			72,600	74,000	72,200	68,944
		Establishment.				
67	67	Clerks - - - -	58,600	61,000	58,600	57,603
22	22	Servants - - -	2,400		2,000	2,358
			61,000	61,000	60,600	59,961
		Contingencies.				
		Office Expenses and Miscellaneous - -	7,600	7,300	8,000	6,996
		Purchase of Service Postage Stamps -	4,800	4,700	4,200	4,734
		Total Political, &c., Departments -	1,46,000	1,47,000	1,45,000	1,40,635
		Carried over -	1,46,000	1,47,000	1,45,000	1,40,635

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Civil Secretariats—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,46,000	1,47,000	1,45,000	1,40,635
		Revenue, Financial, and General Departments.				
		Salaries.				
1	1	Secretary - - -	37,500	36,000	37,500	36 000
1	1	Under-Secretary - - -	15,000	15,000	15,000	12,288
1	1	Assistant ditto - - -	7,600	7,600	7,600	8,280
			60,100		60,100	
		LESS—Deduction on account of Annuity	2,100		2,100	
			58,000	58,600	58,000	56,568
		Establishment.				
48	48	Clerks - - - -	56,000	55,000	55,500	52,403
18	20	Servants - - -	2,300	2,000	2,300	2,175
		Temporary Establishment - -	...	...	...	160
			58,300	57,000	57,800	54,738
		Contingencies.				
		Section Work - - -	4,200	4,000	5,200	4,004
		Office Expenses and Miscellaneous - -	11,800	9,400	12,000	9,759
			16,000	13,400	17,200	13,763
		Purchase of Service Postage Stamps -	8,700	8,000	7,000	6,239
		Payments to Officers of other Provinces -	...	...	...	2,518
		Total Revenue, &c., Departments -	1,41,000	1,37,000	1,40,000	1,33,826
		Separate Department.				
		Establishment.				
5	5	Clerks - - - -	3,900	8,000	3,900	3,900
33	33	Servants - - -	4,200		4,200	4,231
			8,100	8,000	8,100	8,131
		Contingent Charges.				
		Rents, Rates, and Taxes - - -	500	500	500	480
		Purchase of Service Postage Stamps -	1,000	800	1,000	811
		Miscellaneous - - - -	6,400	5,700	6,400	5,144
		Total Separate Department -	16,000	15,000	16,000	14,566
		Translators' and Persian Department.				
		Salaries.				
4	5	Translators - - -	16,700	16,000	16,000	16,368
		Establishment.				
19	20	Clerks - - - -	20,600	21,000	20,000	19,339
6	8	Servants - - -	900		700	
			21,500	21,000	20,700	19,339
		Office Expenses and Miscellaneous - -	2,200	2,400	1,000	1,424
		Purchase of Service Postage Stamps -	600	600	300	595
			2,800	3,000	1,300	2,019
		Total Translators', &c., Department -	41,000	40,000	38,000	37,726
		Total Civil Secretariats, Rupees -	3,44,000	3,39,000	3,39,000	3,26,753
		Military Secretariat.				
		Military, Marine, and Ecclesiastical Departments.				
		Salaries.				
1	1	Secretary - - - -	30,000	25,000	30,000	27,644
1	1	Assistant ditto - - -	9,000	9,000	9,000	9,525
			39,000	34,000	39,000	37,169
		Establishment.				
21	29	Clerks - - - -	32,300	31,400	32,300	28,575
14	14	Servants - - -	1,600	1,600	1,600	1,584
—	—	Temporary Establishment - -	...	...	...	480
			33,900	33,000	33,900	30,639
		Office Expenses and Miscellaneous - -	14,200	12,100	14,000	10,022
		Purchase of Service Postage Stamps -	1,900	1,900	2,100	1,980
		Payments to Officers of other Presidencies -	...	...	15,000	12,320
		Total Military Secretariat, Rupees -	89,000	81,000	1,04,000	92,130

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86	Commissioner in Sind.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs	Rs.
1	1	Commissioner - - -	50,000	58,000	50,000	48,000
2	2	Assistant Commissioners - -	20,400	17,000	20,400	18,655
			70,400		70,400	
		LESS—Deduction on account of Annuity -	2,400		2,400	
			68,000	75,000	68,000	66,655
		Establishment.				
53	53	Clerks, Translators, Servants and others	24,000	24,000	26,600	23,334
		Temporary Establishment - -	600		600	442
			24,600	24,000	27,200	23,776
		Miscellaneous Charges - - -	6,700	6,000	5,500	13,572
		Purchase of Service Postage Stamps -	700	600	700	659
		Travelling and Tentage Allowances - -	16,000	14,400	15,600	14,089
		Total Commissioner in Sind, Rupees -	1,16,000	1,20,000	1,17,000	1,18,751

Numbers. 1884-85.	Numbers. 1885-86	Commissioners.				
		Salaries.				
3	3	Commissioners, at Rs. 3,500 each per mensem - - -	1,20,000	1,25,000	1,20,000	1,25,213
4	2	Assistant ditto - -	31,200	29,000	24,000	26,042
			1,51,200		1,44,000	
		LESS—Deduction on account of Annuity-	6,000		6,000	
			1,45,200	1,54,000	1,38,000	1,51,255
		Establishment.				
36	35	Clerks, Dufturdars, Sheristadars and others - - -	27,900	35,000	31,700	38,220
60	60	Servants - - -	6,100		6,200	
		Temporary Establishment - -	500		200	272
			34,500	35,000	38,100	38,492
		Contingencies.				
		Section Writing - - -	...	...	300	...
		Office Expenses and Miscellaneous - -	9,400	10,000	9,300	9,993
		Office Rent - - - -	4,500	4,000	4,500	3,850
			13,900	14,000	14,100	13 843
		Travelling Allowances - - -	36,900	37,000	30,000	28,545
		Purchase of Service Postage Stamps -	2,500	2,000	2,800	2,287
		Payments to Officers of other Provinces -	...	...	...	2,412
		Total Commissioners, Rupees -	2,33,000	2,42,000	2,23,000	2,36,834

Numbers. 1884-85.	Numbers. 1885-86.	Provincial Establishments in Imperial Offices. CIVIL OFFICE OF ACCOUNT AND AUDIT.				
		Establishment.				
17	19	Superintendent and Clerks - -	19,800	20,000	16,800	15,968
1	1	Servant - - -	100		100	118
		Temporary Establishment - -	1,100		...	...
		Contingencies and Travelling Allowances -	...	...	100	56
		Total Provincial Establishments in Imperial Offices, Rupees	21,000	20,000	17,000	16,142

	LOCAL.				
	Local Fund Establishment in Imperial and Provincial Offices. CIVIL OFFICE OF ACCOUNT AND AUDIT.				
	Establishment and Contingencies (District Road Fund)				
	Ditto ditto (Education Fund) -	12,000	12,000	19,000	12,791
	Ditto ditto (Steam Boiler) -				
	Ditto ditto (Pension Fund) -				
	Total Local Fund Establishment, &c., Rupees	12,000	12,000	19,000	12,791

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
HIGH COURT JUDGES - - -	3,23,000	3,55,000	3,23,000	3,19,397
HIGH COURT, APPELLATE BRANCH, AT THE PRESIDENCY - - - -	89,000	82,000	90,000	86,475
HIGH COURT, ORIGINAL BRANCH, AT THE PRESIDENCY - - - -	2,40,000	2,32,000	2,44,000	2,40,699
LAW OFFICERS - - - -	1,63,000	1,64,000	1,53,000	1,58,249
ADMINISTRATOR GENERAL - - -	3,000	3,000	3,000	2,992
CORONER'S COURT - - - -	10,000	12,000	17,000	17,196
JUSTICES OF THE PEACE & THE PETTY SESSIONS COURT - - - - -	90,000	90,000	91,000	90,132
CIVIL AND SESSIONS COURTS - - -	19,50,000	19,20,000	19,10,000	19,10,526
COURTS OF SMALL CAUSES - - -	2,62,000	2,56,000	2,59,000	2,44,189
CRIMINAL COURTS - - - -	13,40,000	13,18,000	12,85,000	13,00,910
JAILS - - - -	6,95,000	6,64,000	7,45,000	6,70,876
REFUNDS - - - - -	35,000	34,000	40,000	33,516
Total 19, Law & Justice, Rupees -	52,00,000	51,30,000	51,60,000	50,75,157

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		High Court Judges.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chief Justice - - -	60,000	60,000	60,000	59,773
6	6	Puisne Judges - - -	2,70,000	2,95,000	2,69,800	2,59,624
			3,30,000		3,29,800	
		LESS—Deduction on account of Annuity	7,000		6,800	
		Total High Court Judges, Rupees -	3,23,000	3,55,000	3,23,000	3,19,397
		High Court, Appellate Branch.				
		Salaries.				
1	1	Registrar - - -	20,400	16,600	20,400	19,584
1	1	Deputy ditto - - -	7,200	5,700	7,200	7,700
1	1	Assistant ditto - - -	6,000	4,600	6,000	6,263
1	1	Reporter - - - -	12,000	12,000	12,000	11,032
			45,600		45,600	
		LESS—Deduction on account of Annuity	1,000		1,000	
			44,600	38,900	44,600	44,579
		Establishment.				
38	38	Clerks - - -	33,000	33,700	33,000	32,977
48	48	Servants - - -	6,200	6,200	6,200	6,165
		Temporary Establishment - -	...	...	...	211
			39,200	39,900	39,200	39,353
		Contingencies.				
		Travelling Allowances - - -	2,200	400	3,000	170
		Office Expenses and Miscellaneous - -	2,100	1,800	2,300	1,623
			4,300	2,200	5,300	1,793
		Purchase of Service Postage Stamps -	900	1,000	900	750
		Total High Court, Appellate Branch, Rupees	89,000	82,000	90,000	86,475

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	High Court, Original Branch.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Clerk of the Crown - -	7,200	7,200	7,200	7,248
1	1	Prothonotary and Ecclesiastical and Admiralty Registrar - -	30,000	30,800	30,000	37,591
2	5	Assistant Registrar - -	...	...	12,000	11,665
4		Judges' Clerks and Commissioner for taking affidavits - - -	36,600	32,000	12,400	5,643
2		Commissioner of Accounts and Taxing Master and Assistant - -	40,800	30,000	40,800	42,064
3		Commissioners of Affidavits -	...	...	5,400	3,529
25	25	Translators and Interpreters -	55,000	55,000	55,000	54,737
			1,69,600	1,55,000	1,62,800	1,62,477
		Establishment.				
3	3	Brahmin, Moollah, &c. - -	...	...	3,400	3,267
		Criers - - - -	3,400	3,000		
		Constable on the Judge's Establishment	...	...		
27	27	Chobdars ditto -	...	...	3,900	3,904
		Robe-keeper ditto -	3,900	3,900		
		Servants ditto -	...	...		
3	3	Clerks of the Office of Clerk of the Crown	2,200	2,400	2,200	2,376
2	2	Servants of ditto -	200		200	
10	10	Clerks of the Ecclesiastical Registrar's Office - - -	7,000	6,700	7,000	6,593
6	6	Servants of ditto -	700		700	
14	14	Clerks of the Prothonotary's Office -	7,400	7,800	7,400	7,732
6	6	Servants of ditto -	700		700	
7	6	Clerks of the Taxing Master -	5,400	5,700	5,400	5,696
—	3	Servants - - - -	300		300	
1	1	Clerk, Parsee Chief Matrimonial Court -	...	200	1,200	839
21	21	Clerks of the Interpreter's and Translator's Offices - - -	8,400	9,000	8,400	8,884
5	5	Servants in the Interpreter's and Translator's Offices - - -	600		600	
41	41	Sheriff's Office Establishment -	22,600	21,000	22,500	17,936
8	8	Clerks of the Office of Clerk of the Insolvent Court - - -	3,700	4,000	3,700	4,150
4	4	Servants in the Office of Clerk of the Insolvent Court - - -	400		400	
10	10	Official Assignee's Establishment -	3,200	3,200	3,200	3,204
		Temporary Establishment of the Original Branch - - -	...	500	...	90
			70,100	67,400	71,200	64,671
		Contingencies.				
		High Court Law Library - -	1,000	1,000	1,000	1,000
		Office Expenses and Miscellaneous -	9,900	7,500	9,000	11,906
		Rents, Rates and Taxes - -	1,000	1,000	1,000	624
			11,900	9,500	11,000	13,530
		Postage Charges.				
		Purchase of Service Postage Stamps -	100	100	100	21
			2,51,700	...	2,45,100	...
		DEDUCT—Probable Savings -	11,700	...	1,100	...
		Total High Court, Original Branch, Rupees	2,40,000	2,32,000	2,44,000	2,40,699

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Law Officers.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Advocate General - -	24,000	26,000	24,000	21,613
1	1	Remembrancer of Legal Affairs -	30,000	30,000	30,000	28,800
1	1	Solicitor to Government - -	30,000	30,000	30,000	30,000
1	1	Law Officer and Government Pleader in the Presidency - - -	3,600	3,600	3,600	3,807
		Law Officer and Government Pleaders in the District - - -	19,700	18,000	18,400	21,408
			1,07,300	1,07,600	1,06,000	1,05,628
		Establishment.				
		Establishment of Government Pleader in the Presidency, including Temporary Establishment - - - -	2,400	2,300	2,400	2,277
		Ditto do. in the District -	1,000	1,200	1,200	637
		Establishment of the Advocate General -	2,400	2,400	2,400	2,200
		Establishment of the Remembrancer of Legal Affairs - - - -	2,100	2,000	2,000	2,043
			7,900	7,900	8,000	7,157
		Contingencies.				
		Law Charges - - -	37,000	38,000	28,000	82,613
		Office Expenses and Miscellaneous -	10,600	10,200	10,800	12,559
		Office Rent to the Advocate General -	...	...		...
		Postage Charges.	47,600	48,200	38,800	45,172
		Purchase of Service Postage Stamps -	200	300	200	292
		Total Law Officers, Rupees -	1,63,000	1,64,000	1,53,000	1,58,249
		Coroner's Court.				
		Salaries.				
1	1	Coroner {Including Conveyance Allowance} -	5,100	5,100	5,100	5,100
1	1	Surgeon - - -	...	2,100	7,200	7,200
			5,100	7,200	12,300	12,300
		Establishment.				
3	2	Clerks and Interpreters - -	3,600	3,600	2,600	3,687
4	4	Servants - - -	500	500	500	456
			4,100	4,100	3,100	4,143
		Contingencies.				
		Office Expenses and Miscellaneous - -	800	700	1,600	753
		Total Coroner's Court, Rupees -	10,000	12,000	17,000	17,196
		Justices of the Peace and the Petty Sessions Court.				
		Justices of the Peace.				
		Salaries.				
1	1	Senior Magistrate - -	24,000	24,000	24,000	24,000
1	1	Second ditto - - -	14,400	14,400	14,400	14,400
1	1	Third ditto - - -	12,000	13,000	12,000	12,650
			50,400	51,400	50,400	51,050
		Establishment.				
1	1	Chief Clerk - - -	5,200	5,000	6,600	5,060
16	16	Clerks - - - -	14,200	14,000	14,200	14,379
3	3	Interpreters - - -	5,100	5,000	4,900	4,904
16	16	Servants - - -	1,800	1,800	1,800	1,811
			26,300	25,800	27,500	26,154
		Contingencies.				
		House Rent to the 2nd Magistrate - -	1,200	1,200	1,200	1,200
		Purchase of Service Stamps - -	3,900	3,500	3,900	20
		Office Expenses and Miscellaneous - -				3,557
		Office Rent, Rates, and Taxes - -	8,200	8,100	8,000	8,151
			13,300	12,800	13,100	12,928
		Total Justices of the Peace and the Petty Sessions Court, Rupees - -	90,000	90,000	91,000	90 32

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Civil and Sessions Courts.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
17	17	Civil and Sessions Judges - -	4,20,000	3,70,000	4,19,000	3,49,143
7	7	Joint Judge - - - / Assistant Judges - - -	73,000 / ...	79,000 / ...	70,000	97,627
1	1	Judicial Commissioner in Sind -	30,000	33,000	30,000	26,950
114	114	Subordinate Judges, 1st and 2nd Classes	4,06,000	4,16,000	4,06,000	4,20,249
			9,29,000	...	9,25,000	...
		LESS—Deductions on account of Annuity-	21,000	...	36,000	..
			9,08,000	8,98,000	8,89,000	8,93,971
		Establishment.				
1		Translator - - -	1,82,500	1,81,000	1,000	...
520	523	Establishment of all Judges -	...	...	1,77,000	1,77,196
1,319	1,323	Establishment of Subordinate Judges -	2,57,200	2,61,000	2,55,000	2,62,835
27	...	Temporary Establishment -	9,000	11,000	11,000	11,163
2,451	2,544	Charges for service of Judicial Process -	4,04,800	4,00,000	3,97,000	4,15,158
			8,53,500	8,53,000	8,41,000	8,66,352
		Contingencies.				
		Fixed Contingencies of Subordinate Courts -	..	...	65,000	...
		Diet Allowances to Witnesses - -	25,000	20,000	27,000	20,873
		Rent, Rates, and Taxes - - -	11,300	10,500	10,000	10,147
		Office Expenses and Miscellaneous -	68,800	54,500	2,000	52,206
			1,05,100	85,000	1,04,000	83,226
		Travelling and Tentage Allowances -	65,400	56,000	62,000	41,724
		Purchase of Service Postage Stamps -	20,000	18,000	19,000	18,202
		Payments to Officers of other Presidencies -	...	10,000	...	7,051
			19,52,000		19,15,000	
		DEDUCT—Probable Savings -	2,000		5,000	
		Total Civil and Sessions Courts, Rupees -	19,50,000	19,20,000	19,10,000	19,10,526
		Courts of Small Causes.				
		Presidency.				
		Salaries.				
1	1	First Judge - - -	30,000	28,000	30,000	28,293
2	2	Second, Third and Fourth Judges -	45,000	43,000	45,000	31,929
2	2	Clerks of the Court and Deputy -	11,400	12,000	11,400	12,600
			86,400	83,000	86,400	72,822
		Establishment.				
106	106	Clerks- - - -	68,000	...	68,000	70,182
—	—	Interpreters and Translators - -	...	70,300		
23	23	Servants - - -	2,600	...	2,500	...
			70,600	70,300	70,500	70,182
		Contingent Charges.				
		Office Expenses and Miscellaneous - -	1,500	1,300	1,500	1,216
		Office Rent - - - -	11,500	11,400	10,600	11,115
			13,000	12,700	12,100	12,331
		TOTAL -	1,70,000	1,66,000	1,69,000	1,55,335
		Mofussil.				
		Salaries.				
4	4	Judges - - - -	48,000	50,000	48,000	47,344
		Establishment.				
		Clerks, Guards and Servants -	34,200	...		
173	79	Cashier - - - -	...	...	22,000	37,591
		Nazirs - - - -	...	36,000		
97	82	Bailiffs - - - -	15,100	...	16,000	..
			39,300	36,000	38,000	37,591
		Carried over -	87,300	86,000	86,000	84,935
			1,70,000	1,66,000	1,69,000	1,55,335

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Courts of Small Causes—	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,70,000	1,66,000	1,69,000	1,55,335
		Mofussil—*continued.*				
		Brought forward -	87,300	86,000	86,000	84,935
		Contingencies.				
		Office Expenses and Miscellaneous -	2,500	2,000	2,000	1,932
		Purchase of Service Postage Stamps -	400	300	400	251
		Rent, Rates and Taxes - - -	1,800	1,700	1,600	1,736
			4,700	4,000	4,000	3,919
		TOTAL -	92,000	90,000	90,000	88,854
		Total Courts of Small Causes, Rupees -	2,62,000	2,56,000	2,59,000	2,44,189
		Criminal Courts.				
		Salaries.				
116		Moiety of the Salaries of Collectors, Magistrates and others, as particularised under Grant 5, "Collectors', &c., Establishments," page 17 - -	5,95,000	5,09,000	5,92,000	4,93,392
3	3	City Magistrates - - -	24,000	24,000	24,000	24,468
49	49	Deputy Magistrates - -	1,25,000	1,30,000	1,25,000	1,28,495
8	8	Cantonment Magistrates and Assistants -	52,800	55,000	48,000	52,040
1	1	Railway Magistrate - -	1,000	1,000	1,400	1,093
			7,97,800		7,90,400	
		LESS—Deduction on account of Annuity	23,800		24,400	
			7,74,000	7,19,000	7,66,000	6,99,488
		Establishment.				
711	422	Clerks - - -	1,35,000	3,76,000	3,77,000	1,32,608
	78	Servants - - -	6,700			...
	250	Tehsildars or Mamlutdars - -	2,45,000			2,44,334
			3,86,700	3,76,000	3,77,000	3,76,942
		Contingencies.				
		Office Expenses - - -	56,400	50,000	58,000	50,664
		Miscellaneous Charges - - -				
			56,400	50,000	58,000	50,664
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers -	1,00,000	98,000	98,000	98,830
		Travelling Allowances of Establishments -	50,000	48,000	49,000	48,521
			1,50,000	1,46,000	1,47,000	1,47,351
		Postage Charges.				
		Purchase of Service Postage Stamps -	26,200	25,000	27,000	24,986
		Payments to Officers of other Presidencies -	...	2,000	...	1,479
			26,200	27,000	27,000	26,465
			13,93,300		13,75,000	
		DEDUCT—Probable Savings -	53,300		90,000	
		Total Criminal Courts, Rupees -	13,40,000	13,18,000	12,85,000	13,00,910
		Jails.				
		INSPECTION AND GENERAL SUPERINTENDENCE.				
		Salary.				
1	1	Inspector General - - -	18,000	22,300	18,000	19,350
		Establishment.				
9	9	Clerks - - - -	8,100	8,000	8,100	...
5	5	Servants - - -	500		500	7,212
			8,600	8,000	8,600	7,212
		Carried over -	26,600	30,300	26,600	26,562

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Jails—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
INSPECTION AND GENERAL SUPERINTENDENCE—*contd.*				
Brought forward -	26,600	30,300	26,600	26,562
Contingent Charges.				
Office Rent - - - -	500	500	500	...
Travelling Allowances - - -	3,900	3,900	3,900	3,785
Official Postage - - -	500	500	500	415
Office Expenses and Miscellaneous - -	500	500	500	839
	5,400	5,400	5,400	5,039
TOTAL INSPECTION, &c., RUPEES -	32,000	35,700	32,000	31,601
PRESIDENCY JAILS.				
HOUSE OF CORRECTION AND EUROPEAN PENITENTIARY.				
Numbers. 1884-85. 1885-86. — Superintendent - - -	6,000	7,600	6,000	7,680
4 4 Jailors and Turnkeys (Europeans) -	6,200	4,200	6,200	4,500
26 25 Warders, Clerks, and Servants (Natives) -	5,400	5,900	5,400	5,414
1 1 Hospital Establishment - -	1,300	1,300	1,300	1,260
	12,900	11,400	12,900	11,174
Supplies and Services.				
Rations - - - -	7,000	8,000	9,000	5,932
Clothing and Bedding - - -	800		600	44
Hospital Charges - - -	200	200	200	167
Medical Stores - - -	400	200	400	87
Moving Prisoners - - -	100		300	2
	8,500	8,400	10,500	6,232
Contingent Charges.				
Official Postage - - -	2,600	2,700	2,600	20
Miscellaneous - - -				2,642
	2,600	2,700	2,600	2,662
	30,000	30,100	32,000	27,748
CIVIL JAILS.				
Establishment.				
1 1 Jailor - - -	1,500	1,500	1,500	1,375
10 10 Warders, Clerks and Servants -	1,700	1,700	1,700	1,781
	3,200	3,200	3,200	3,156
Miscellaneous - - -	1,000	1,000	800	952
	4,200	4,200	4,000	4,108
HER MAJESTY'S COMMON JAIL, BOMBAY.				
1 1 Superintendent - - -	3,600	3,900	3,600	3,600
26 26 Warders, Clerks, and Servants -	5,800	5,800	5,900	5,937
1 1 Hospital Establishment - -	700	700	700	615
	6,500	6,500	6,600	6,552
Supplies and Services.				
Rations - - - -	6,800	5,500	7,800	5,479
Clothing and Bedding - - -	500		500	79
Hospital Charges - - -	300	500	300	193
Medical Stores - - -	300		300	197
Moving Prisoners - - -	200		300	24
	8,100	6,000	9,200	5,972
Contingent Charges.				
Grain Compensation to Hospital Assistants -	2,600	2,600	2,600	...
Official Postage - - -				20
Miscellaneous - - -				2,510
	2,600	2,600	2,600	2,530
	20,800	19,000	22,000	18,654
TOTAL PRESIDENCY JAILS, RUPEES -	55,000	53,300	58,000	50,510
Carried over -	87,000	89,000	90,000	82,111

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	87,000	89,000	90,000	82,111
		CENTRAL JAIL.				
		Salaries.				
1	1	Superintendent - - -	11,400	11,700	11,300	10,755
		Establishment.				
2	2	Jailors and Turnkeys - -	4,500	16,800	4,500	16,860
59	59	Warders, Clerks and Servants -	12,500		12,500	
2	2	Hospital Assistants - -	1,100	1,100	1,200	1,088
11	11	Temporary Establishment - -	1,100	1,100	1,200	1,384
			19,200	19,000	19,400	19,332
		Supplies and Services.				
		Rations - - - -	22,000	22,500	25,000	20,996
		Clothing and Bedding - - -	1,000		3,000	...
		Medical Stores - - -	300	600	300	642
		Hospital Charges - - -	700	500	700	912
		Moving Prisoners - - -	800	200	1,000	203
		Clothing to Jail Establishment - -	...	...	400	...
			24,800	23,800	30,400	22,753
		Contingent Charges.				
		Travelling Allowances - - -				74
		Official Postage - - -				80
		Grain Compensation to Hospital Assistants -	5,600	6,500	5,900	...
		Water-rate - - - -				...
		Office Expenses and Miscellaneous -				5,087
			5,600	6.500	5,900	5,241
		TOTAL CENTRAL JAILS, RUPEES -	61,000	61,000	67,000	58,081
		DISTRICT JAILS.				
		Salaries.				
		Superintendents and Jailors -				
3	3	Superintendent - - -	15,300	32,500	15,300	32,936
2	2	Superintendent and Medical Officer -	5,700		5,700	
15	16	Allowance to Superintendent -	14,000		14,000	
			35,000	32,500	35,000	32,936
		Establishment.				
26	2	Jailors and Deputy Jailors - -	27,300	87,600	28,100	89,988
499	522	Warders, Clerks, and Servants -	68,900		68,900	
		Extra Servants and Guards -	6,600	6,000	7,000	6,089
20	20	Hospital Assistants - -	10,400	9,000	10,000	7,610
			1,13,200	1,02,600	1,14,000	1,03,687
		Supplies and Services.				
		Rations - - - -	1,22,000	1,28,000	1,46,500	1,22,688
		Clothing and Bedding - - -	5,000		18,000	833
		Medical Stores - - -			3,700	3,628
		Commissariat Charges - - -	4.000	3,000	...	...
		Hospital Charges - - -	3.000	2,700	3,000	2,866
		Moving Prisoners - - -	6,000	4,500	5,900	5,249
		Clothing to Jail Establishment - -	1,600	1,000	1,900	896
			1,41,600	1,39,200	1,79,000	1,36,160
		Contingent Charges.				
		House Rent - - -	1,500	1,400	1,500	1,376
		Horse Allowance - - -	1,300	1,200	1,300	1,266
		Travelling Allowances and Expenses -	1,000	1,200	1,000	1,149
		Grain Compensation to Hospital Assistants -			500	...
		Sind and Aden Batta to ditto -	500	...	400	...
		Official Postage - - -	1,200	1.200	1,100	1,083
		Office Expenses and Miscellaneous -	9,200	8,900	11,700	9,404
		Payments to Officers of other Presidencies -	...	...		40
			14,700	13,900	17,500	14,318
		Carried over -	3,04,500	2,88,200	3,45,500	2,87,101
			1,48,000	1,50,000	1,57,000	1,40,192

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		Brought forward -	1,48,000	1,50,000	1,57,000	1,40,192
		DISTRICT JAILS—*contd.*				
		Brought forward -	3,04,500	2,88,200	3,45,500	2,87,101
		SUBORDINATE DISTRICT JAILS.				
		Establishment.				
53	29	Jailors and Turnkeys - -	7,400	8,500	5,700	8,605
36	16	Warders, Clerks and Servants -	1,700		3,500	
		Extra Establishment - -	300	200	...	280
			9,400	8,700	9,200	8,885
		Supplies and Services.				
		Rations - - - -	10,900	10,000	12,900	10,441
		Clothing and Bedding - - -	500		800	36
		Hospital Expenses - - -	900	1,000	1,300	3
		Moving Prisoners - - -				752
		Clothing to Jail Establishment - -				50
			11,400	11,000	15,000	11,282
		Contingent Charges.				
		Official Postage - - -	100	1,700	2,300	62
		Miscellaneous - - -	1,100			2,170
			1,200	1,700	2,300	2,232
			22,000	21,400	26,500	22,399
		CIVIL JAILS.				
37	37	Warders and Servants - -	3,200	3,200	3,200	3,145
		Diet - - - -	100	...	100	5
		House Rent - - -	800	800	800	838
		Miscellaneous - - -	700	600	900	599
			4,800	4,600	5,000	4,587
		TOTAL DISTRICT JAILS, RUPEES -	3,31,300	3,14,200	3,77,000	3,14,087
		LOCK-UPS.				
		Establishment.				
5	5	Servants - - -	200	200	200	196
		Supplies and Services.				
		Rations - - - -	16,500	14,800	18,600	15,089
		Clothing and Bedding - - -	400	300	400	82
		Moving Prisoners - - -	5,400	4,400	5,800	4,221
			22,300	19,500	24,800	19,392
		Contingent Charges.				
		Office Expenses and Miscellaneous -	2,000	2,000	2,000	2,092
		Charges on account of Prisoners under trial (Presidency)—				
		Rations - - - -	1,000	1,000	1,000	802
		Miscellaneous - - -	1,000		1,000	204
			2,000	1,000	2,000	1,006
		TOTAL LOCK-UPS, RUPEES -	26,500	22,700	29,000	22,686
		SCHOOL OF INDUSTRY.				
		Maintenance charges of Boys - -	16,000	14,800	15,000	13,139
		JAIL MANUFACTURES.				
		House of Correction and European Penitentiary—				
		Tools and Plant - - -	4,500	3,900	4,000	3,049
		Raw Materials - - -				
		Her Majesty's Common Jail, Bombay—				
		Tools and Plant - - -	2,000	2,000	2,000	2,391
		Raw Materials - - -				
		Carried over -	6,500	5,900	6,000	5,440
			5,21,800	5,01,700	5,78,000	4,90,104

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
Brought forward -	5,21,800	5,01,700	5,78,000	4,90,104
JAIL MANUFACTURES—*continued.*				
Brought forward -	6,500	5,900	6,000	5,440
Central Jails—				
Tools and Plant - - -				
Raw Materials - - -	30,500	26,500	33,000	25,477
Miscellaneous - - -				
	30,500	26,500	33,000	25,477
District Jails—				
Tools and Plant - - -				
Raw Materials - - -	72,600	60,500	74,000	70,561
Miscellaneous - - -				
	72,600	60,500	74,000	70,561
TOTAL JAIL MANUFACTURES, RUPEES -	1,09,600	92,900	1,13,000	1,01,478
CONVICT CAMP AND TEMPORARY CENTRAL JAIL -	70,000	65,000	1,00,000	74,801
CHARGES FOR TRANSPORTATION OF CONVICTS.				
Establishment.				
Numbers. 1884-85: 2; 1885-86: 2 — Clerks - - -	1,000	1,000	1,000	960
Supplies and Services.				
Road Money to released Convicts -	200	3,200	2,900	3,221
Railway Expenses and Passage-money -	3,000			
	3,200	3,200	2,900	3,221
Contingent Charges.				
Miscellaneous - - - -	200	200	100	312
TOTAL CHARGES FOR TRANSPORTATION, &c., RUPEES	4,400	4,400	4,000	4,493
	7 05,800	...	7,95,000	...
DEDUCT—Probable Savings -	10,800	...	50,000	...
Total Jails, Rupees -	6,95,000	6,64,000	7,45,000	6,70,876

EXPENDITURE —*continued.*

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATE RAILWAY POLICE - - -	35,000	37,000	36,000	36,228
PROVINCIAL.				
PRESIDENCY POLICE - - - -	4,93,000	4,60,000	4,57,000	4,45,898
SUPERINTENDENCE - - - -	44,000	19,000	12,000	11,146
DISTRICT EXECUTIVE FORCE - - -	34,30,000	34,00,000	33,78,000	32,98,097
VILLAGE POLICE - - - -	8,10,000	8,10,000	7,95,000	8,19,190
RAILWAY POLICE - - - -	83,000	81,000	92,000	81,530
REFUNDS - - - - -	...	...	1,000	15
TOTAL, PROVINCIAL -	48,60,000	47,70,000	47,35,000	46,55,876
LOCAL.				
COLLECTION OF CATTLE TRESPASS FINES - -	63,000	60,000	59,000	47,952
STEAM-BOILER INSPECTION ESTABLISHMENT -	11,000	11,000	11,000	10,729
REFUNDS - - - - -	2,000	2,000	...	1,377
TOTAL, LOCAL -	76,000	73,000	70,000	60,058
Total 20, Police, Rupees -	**49,71,000**	**48,80,000**	**48,41,000**	**47,52,162**

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		PROVINCIAL. **Presidency Police.**				
		BOMBAY CITY POLICE.				
		Salaries.				
1	1	Commissioner of Police - -	20,400	26,400	20,400	26,184
—		Personal Allowance of do. -	6,000		6,000	
1	1	Deputy Commissioner of Police -	9,600	9,700	9,600	10,026
			36,000	36,100	36,000	36,210
		Establishment.				
24	26	Superintendents and Inspectors -	58,800	55,000	51,000	50,322
15	15	European Constables - -	18,600	16,000	18,000	16,573
1,056	1,079	Chief Constables and Constables -	1,72,000	1,70,000	1,65,000	1,64,790
33	33	Mounted Police - - -	6,200	6,000	6,000	6,020
9	9	Clerks and Servants - -	5,200	5,200	5,000	5,194
3	3	Establishment for Arms and Ammunition Licenses - - -	2,500	2,500	2,500	2,509
82	82	Guards for Government Buildings -	10,400	10,300	11,000	10,175
		Establishment for the Working of Contageous Diseases Act - -	6,800	5,900	6,500	6,760
		Protector of Pilgrims and Establishment	2,100	1,000	2,200	...
		Temporary Establishment - -	...	...	...	752
			2,82,600	2,71,900	2,67,200	2,63,095
		Carried over -	3,18,600	3,08,000	3,03,200	2,99,305

EXPENDITURE —*continued.*

20.—POLICE —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Presidency Police —*continued.*				
BOMBAY CITY POLICE —*continued.*				
Brought forward -	3,18,600	3,08,000	3,03,200	2,99,305
Contingencies.				
House Rent to Commissioner and Deputy Commissioner of Police - - -	5,400	5,400	5,400	45,143
House Rent to Establishments - -	44,000	44,000	30,000	
Horse Allowance to Inspectors and Constables-	16,400	16,200	16,000	15,840
Rents, Rates and Taxes - - -	...	...	14,000	...
Secret Service - - -	2,400	2,400	4,000	3,523
Official Postage - - -	200	200	200	155
Railway and Conveyance Charges - -	4,000	4,000	4,000	...
Batta to Policemen, Prisoners and Witnesses -	1,000	1,000	3,000	1,623
Clothing Charges - - -	21,000	4,000	4,000	425
Office Expenses and Miscellaneous - -	11,700	10,800	11,000	10,628
Rewards - - - -	900	1,000	800	...
Purchase of Horses for Mounted Police -	...	...	1,000	...
Supplies and Services - - -	5,000	3,000	...	10,898
	1,12,000	92,000	93,400	88,235
	4,30,600	4,00,000	3,96,600	3,87,540
POLICE HOSPITAL. *Salaries.* (Numbers: 1884-85 / 1885-86)				
1 / 1 Surgeon - - -	6,000	5,300	3,600	3,600
5 / 5 Hospital Establishment - -	2,000	2,000	2,000	2,250
Contingencies.				
Rents, Rates and Taxes - - -	300	700	300	...
Medical Stores - - -	500		300	
Other Items . - - -	200		200	
	9,000	8,000	6,400	5,850
TOTAL CITY POLICE, RUPEES	4,39,600	4,08,000	4,03,000	3,93,390
DOCKYARD POLICE. *Establishment.* (Numbers: 1884-85 / 1885-86)				
1 / 1 Inspector - - -	1,800	1,800	1,800	1,800
2 / 2 European Constables - -	3,000	3,000	3,000	3,304
4 / 4 Jemadars and Havildars - -	1,100	1,000	1,100	1,044
77 / 77 Sepoys - - -	10,100	10,100	11,100	10,068
	16,000	15,900	17,000	16,216
Contingent Charges.				
House Rent - - -	1,900	1,900	1,900	1,898
Miscellaneous - - -	100	200	100	17
	2,000	2,100	2,000	1,915
TOTAL -	18,000	18,000	19,000	18,131
Carried over -	4,57,600	4,26,000	4,22,000	4,11,521

EXPENDITURE —*continued.*

20—POLICE —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Presidency Police —*continued.*	Rs.	Rs	Rs.	Rs.
		Brought forward -	4,57,600	4,26,000	4,22,000.	4,11,521
		HARBOUR POLICE. *Establishment.*				
1	1	Superintendent - -	5,400	5,800	5,400	5,398
4	4	European Constables - -	5,200	5,200	5,200	5,206
9	9	Jemadars and Havildars - -	2,100	17,000	2,200	16,825
87	87	Sepoys - - -	15,300		15,700	
2	2	Steam Launch Establishment -	500		500	...
			28,500	28,000	29,000	27,429
		Supplies and Services.				
		Repairs of Boats and Stores - -	5,400	4,500	5,000	5,345
		Contingent Charges.				
		House Rent - - -	1,200	1,500	...	1,295
		Miscellaneous - - -	300		1,000	308
			1,500	1,500	1,000	1,603
		TOTAL -	35,400	34,000	35,000	34,377
		Total Presidency Police, Rupees -	4,93,000	4,60,000	4,57,000	4,45,898
		Superintendence.				
		Inspector General of Police - -	22,000	3,500	...	...
		Establishment.				
...	14	Inspector General's Establishment -	5,000	500	...	...
10	6	Commissioner's Establishment -	7,200	9,000	9,000	9,085
			12,200	9,500	9,000	9,085
		Contingent Charges.				
		Travelling Allowances and Expenses -	7,300	6,000	2,600	1,931
		Office Expenses and Miscellaneous -	2,500		400	130
			9,800	6,000	3,000	2,061
		Total Superintendence, Rupees -	44,000	19,000	12,000	11,146
		District Executive Force.				
		Salaries.				
22	22	District Superintendents - -	1,80,000	2,42,000	1,80,000	2,45,519
5	5	Assistant Superintendents - -	26,000		26,000	
10	10	Probationers - - -	30,000		30,000	
			2,36,000	2,42,000	2,36,000	2,45,519
		Police Force.				
48	50	Inspectors - - -	1,02,000	20,46,000	1,00,000	20,13,336
278	278	Chief Constables - - -	2,05,000		2,07,000	
2,276	2,431	Head Constables - - -	4,29,000		4,19,000	
—	13,301	Constables - - -	13,64,000		13,26,000	
12	12	European Constables - -	10,000	8,000	10,000	7,678
—		Old Shewbundee Police, Satara -	...	...	500	...
		Police supplied to Khottee Durbar -	2,000	1,800	2,000	1,762
224	224	Mowasees and Bheels employed on Police duty - - - -	20,000	21,000	20,000	20,865
1,200	1,203	Mounted Police - - -	3,97,000	3,90,000	3,90,000	3,82,725
364	309	Camel Levy - - -	71,000	73,200	83,000	69,730
		Staff Allowances - - -	2,000	...	2,000	...
			26,02,000	25,40,000	25,59,500	24,96,096
		Establishment.				
451	460	Clerks and School Masters - -	1,05,000	1,15,000	1,03,000	1,13,327
97	97	Servants - - - -	12,000		12,000	160
			1,17,000	1,15,000	1,15,000	1,13,487
		Carried over -	29,55,000	28,97,000	29,10,500	28,55,102

EXPENDITURE—*continued.*

20—POLICE—*continued.*

District Executive Force—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	29,55,000	28,97,000	29,10,500	28,55,102
Supplies and Services.				
Clothing - - - -	1,28,000	1,44,000	1,40,000	1,12,097
Arms and Accoutrements (including Ordnance Stores supplied by Military Department) -	63,000	70,000	1,20,000	45,490
Repair of Stores - - -				
Petty Construction and Repairs - -	60,000	33,000	36,000	33,936
	2,51,000	2,47,000	2,96,000	1,91,523
Contingent Charges.				
Travelling Allowances and Expenses -	1,63,000	1,52,000	1,35,000	1,47,740
Horse Allowances to Inspectors and Constables				
Rent of Police Chowkeys - -	5,000	4,400	5,000	4,343
House Rent to European Constables, Sind -				
Office Rent - - - -				
Rewards - - - -	3,200	1,800	3,500	1,201
Lighting Station-houses - - -	...	...	1,000	...
Secret Service - - - -	2,400	1,400	3,000	1,349
Official Postage - - -	34,000	33,000	33,000	33,040
Office Expenses and Contingencies - -	49,400	52,400	44,000	54,828
Miscellaneous - - - -			9,000	
Payments to Officers of other Presidencies -	...	5,000	...	1,213
	2,57,000	2,50,000	2,33,500	2,43,714
	34,63,000	33,94,000	34,40,000	32,90,339
POLICE HOSPITALS.				
Salaries.				
Numbers. 1884-85. 1885-86.				
1 Surgeon - - -	...	...	6,600	323
1 Apothecary - - -	...	...	2,200	...
	...	...	8,800	323
Establishment.				
5 3 Hospital Assistants - -	2,900	3,600	2,700	4,606
10 6 Servants - - -	600	600	800	788
	3,500	4,200	3,500	5,394
Supplies and Services.				
Medical Stores - - -	300	200	200	...
Contingent Charges.				
Travelling Expenses - - -	...	100	200	76
House Rent - - - -	400	400	400	360
Grain Compensation to Hospital Assistants -	100	1,100	100	...
Official Postage - - -	700		100	38
Miscellaneous - - -			700	1,567
	1,200	1,600	1,500	2,041
	5,000	6,000	14,000	7,758
	34,68,000	34,00,000	34,54,000	...
DEDUCT—Probable Savings -	38,000	...	76,000	...
Total District Executive Force, Rupees -	34,30,000	34,00,000	33,78,000	32,98,097

EXPENDITURE—*continued.*

20—POLICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Village Police.				
Allowances to Heads of Village Police and Watchmen - - - -	3,33,000	3,33,000	3,21,000	3,31,856
Grants in Land and Villages to Heads of Village Police - - - -	4,68,000	4,68,000	4,72,000	4,75,686
Village Police under Act VII of 1867 -	9,000	9,000	2,000	11,648
Total Village Police, Rupees -	8,10,000	8,10,000	7,95,000	8,19,190
LOCAL. **Collection of Cattle Trespass Fines.**				
Pay of Pound-keepers, Servants and others (District Road Fund) - - -	59,700	58,300	57,000	46,254
Contingencies (District Road Fund) -	2,300	1,700	2,000	1,698
Refunds - - - -	1,000	...	...	...
Total Collection of Cattle Trespass Fines, Rs.	63,000	60,000	59,000	47,952
Steam Boiler Inspection Establishment.				
Inspector of Steam Boilers - -	7,200	7,200	7,200	8,800
Office Establishment of ditto - -	700	700	700	706
Fees to Commissioners and Examiners and Inspector - - -	1,200	1,200	1,300	1,050
Contingencies - - -	1,900	1,900	1,800	173
Total Steam Boiler Inspection Establishment, Rupees - - -	11,000	11,000	11,000	10,729

21.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT - - - -	38,000	38,000	38,200	36,699
VICTUALLING OF OFFICERS AND MEN AFLOAT -	6,000		6,000	...
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS - - - -	9,000		22,000	...
MISCELLANEOUS: PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS - - -	3,700	3,800	3,000	3,998
MISCELLANEOUS: MARINE ESTABLISHMENTS—PROVINCIAL -	22,100	19,800	19,800	15,297
MISCELLANEOUS: OTHER MISCELLANEOUS CHARGES -	1,200	12,400	2,000	14,520
	27,000	36,000	24,800	33,815
	80,000	...	91,000	...
DEDUCT—Charges incurred for other Departments, (B) - - - -	10,000	...	10,000	...
Total 21, Marine, Rupees -	70,000	74,000	81,000	70,514

(B) A moiety of the charges of the Tug *Manora*.

EXPENDITURE—*continued.*

21.—MARINE—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS—				
Pilotage and Pilot Establishments and Vessels -	3,700	3,800	3,000	3,998
Marine Establishment, Provincial :— Marine Court - - - -	1,800	1,700	1,800	1,237
Shipping Office Establishment, Bombay -	19,000	17,000	17,000	12,916
Ditto ditto Aden -	1,300	1,100	1,000	1,144
Other Miscellaneous Charges - -	1,200	12,400	2,000	14,520
TOTAL MISCELLANEOUS -	27,000	36,000	24,800	33,815

22.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
UNIVERSITY - - - -	27,000	27,000	27,000	27,000
DIRECTION - - - -	42,000	49,000	41,000	37,228
INSPECTION - - - -	2,20,000	2,12,000	2,00,000	2,01,166
GOVERNMENT COLLEGES, GENERAL - -	1,50,000	1,50,000	1,50,000	1,57,460
GOVERNMENT COLLEGES, SPECIAL - -	1,17,000	88,000	85,000	87,239
GOVERNMENT SCHOOLS - - -	3,59,000	3,56,000	3,47,000	3,41,708
NORMAL SCHOOLS OR TRAINING COLLEGES - -	53,000	47,000	47,000	43,214
TECHNICAL SCHOOLS - - -	34,000	34,000	34,000	36,388
SCHOLARSHIPS - - - -	33,000	31,000	33,000	30,515
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE -	2,000	4,000	2,000	1,977
GRANTS-IN-AID - - - -	1,74,000	47,000	63,000	33,937
PAYMENTS BY RESULTS - - -	1,35,000	1,22,000	1,22,000	1,06,827
MISCELLANEOUS - - - -	2,34,000	49,000	57,000	31,249
REFUNDS - - - -	...	...	...	6,607
TOTAL, PROVINCIAL -	15,80,000	12,16,000	12,08,000	11,42,515
LOCAL.				
GOVERNMENT SCHOOLS—LOCAL - - -	12,02,000	12,30,000	12,03,000	12,13,140
TECHNICAL SCHOOLS—LOCAL - - -	44,000	41,000	44,000	41,093
SCHOLARSHIPS—LOCAL - - -	24,000	25,000	32,000	26,237
PRIZES—LOCAL - - - -	9,000	6,000	9,000	5,308
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE, LOCAL - - - - -	1,000	2,000	2,000	50
GOVERNMENT BOOK DEPÔT—LOCAL - -	1,18,000	1,18,000	1,28,000	1,49,565
GRANTS-IN-AID—LOCAL - - -	22,000	12,000	19,000	15,319
REFUNDS—LOCAL - - - -	..	...	...	1,285
TOTAL, LOCAL -	14,20,000	14,34,000	14,37,000	14,51,997
Total 22, Education, Rupees -	30,00,000	26,50,000	26,45,000	25,94,512

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		University.				
		Annual Fixed Grant - - -	27,000	27,000	27,000	27,000
		Total University, Rupees -	27,000	27,000	27,000	27,000
		Direction.				
		Salary.				
1	1	Director of Public Instruction -	29,400	36,400	29,400	26,552
		Establishment.				
9	11	Clerks - - -	8,500	9,000	7,200	7,776
5	5	Servants - - -	600		600	
			9,100	9,000	7,800	7,776
		Contingent Charges.				
		Travelling and Tentage Allowances - -	1,100	700	1,200	390
		Office Rent - - -	600	600	600	600
		Official Postage - - -	600	600	700	583
		Office Expenses and Miscellaneous -	1,200	1,700	1,300	1,327
			3,500	3,600	3,800	2,900
		Total Direction, Rupees :	42,000	49,000	41,000	37,228
		Inspection.				
		Salaries.				
5	5	Inspectors - - -	48,800	1,25,000	48,000	1,04,804
24	27	Deputy Inspectors - - -	56,400		45,000	
17	21	Sub-Deputy Inspectors - -	19,000		15,000	
4	4	Translators - -	9,800		10,000	
			1,34,000	1,25,000	1,18,000	1,04,804
		Establishment.				
81	83	Clerks - - -	32,000	39,000	32,000	48,681
84	92	Servants - - -	8,000		8,000	
			40,000	39,000	40,000	48,681
		Contingent Charges.				
		Travelling and Tentage Allowances - -	32,000	31,000	28,000	31,112
		Office Rent - - -	1,000	1,000	1,000	1,274
		Official Postage - - -	9,000	7,400	8,000	7,727
		Office Expenses and Miscellaneous - -	8,000	8,000	7,000	7,548
		Payments to Officers of other Provinces - -	...	600	...	20
			50,000	48,000	44,000	47,681
			2,24,000		2,02,000	...
		DEDUCT—Probable Savings -	4,000		2,000	...
		Total Inspection, Rupees -	2,20,000	2,12,000	2,00,000	2,01,166

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Government Colleges, General.				
		Salaries and Establishment.	Rs.	Rs.	Rs.	Rs.
3	3	Principals - - -	36,000	1,30,000	36,000	1,28,084
12	12	Professors - - -	92,000		90,000	
1	1	Assistant Professor - -	3,000		3,000	
9	9	Masters and Teachers - -	8,000	2,000	8,200	9,960
4	4	Clerks - - -	3,000		3,300	
22	24	Servants - - -	3,000		2,500	
			1,45,000	1,42,000	1,43,000	1,38,044
		Contingent Charges.				
		Library Allowance - - -	6,000	8,000	1,000	...
		Official Postage - - -			500	20
		Water-rate - - -			6,500	19,396
		Contingent Charges and Miscellaneous -				
			6,000	8,000	8,000	19,416
			1,51,000	...	1,51,000	...
		DEDUCT—Probable Savings -	1,000	...	1,000	...
		Total Government Colleges, General, Rupees-	1,50,000	1,50,000	1,50,000	1,57,460
		Government Colleges, Special.				
		Salaries and Establishment.				
1	1	Principal - - -	18,000	54,000	18,000	48,617
6	8	Professors - - -	41,300		38,400	
3	3	Fellowships - - -	1,200	1,200	1,200	1,207
12	12	Masters and Teachers - -	20,000	19,800	19,400	21,709
3	3	Clerks - - -	1,000		1,100	
13	13	Servants - - -	1,600		1,600	
			83,100	75,000	79,700	71,533
		Bombay Veterinary College (*a*) -	32,000	...	...	...
		Contingent Charges.				
		Library Allowance - - -	18,100	13,000	800	...
		Official Postage - - -			500	62
		Contingent Charges - - -			12,000	15,644
			18,100	13,000	13,300	15,706
			1,33,200	...	93,000	...
		DEDUCT—Probable Savings -	16,200	...	8,000	...
		Total Government Colleges, Special, Rupees -	1,17,000	88,000	85,000	87,239
		Government Schools.				
		HIGH.				
		Salaries.				
2	2	Principal and Vice-Principal	13,200	14,000	13,200	13,288
		Establishment.				
276	290	Head Masters, Masters, Teachers, and others - - -	2,50,100	2,43,000	2,32,600	2,31,778
5	5	Clerks - - -	1,900		1,900	
63	65	Servants - - -	5,200		5,200	
			2,57,200	2,43,000	2,39,700	2,31,778
		Carried over -	2,70,400	2,57,000	2,52,900	2,45,066

(*a*) In future Accounts and Estimates, charges on account of Veterinary College should be shown under "26. Scientific and other Minor Departments."

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers 1884-85	Numbers 1885-86	Government Schools—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		HIGH—*continued.*				
		Brought forward -	2,70,400	2,57,000	2,52,900	2,45,066
		Contingent Charges.				
		House Rent - - - -	2,600	1,700	2,000	1,479
		Official Postage - - -	300	300	300	246
		Contingencies and Miscellaneous - -	12,700	13,000	12,800	13,036
		Payments to Officers of other Provinces -	...	...	...	174
			15,600	15,000	15,100	14,935
		MIDDLE.	2,86,000	2,72,000	2,68,000	2,60,001
		Establishment.				
141	143	Head Masters, Masters, Teachers, and others - - -	72,900	74,000	71,800	72,160
26	27	Servants - - -	2,100		2,000	
			75,000	74,000	73,800	72,160
		Contingent Charges.				
		House Rent - - - -	6,300	5,500	5,500	4,964
		Official Postage - - -	200	200	200	140
		Contingencies and Miscellaneous - -	3,500	3,300	3,500	3,385
			10,000	9,000	9,200	8,489
			85,000	83,000	83,000	80,649
		LOW.				
		Establishment.				
6	6	Head Masters, Masters, Teachers, and others - - -	800	900	800	956
1	1	Servant - - -	100		100	
			900	900	900	956
		Contingent Charges.				
		Contingencies and Miscellaneous - -	100	100	100	102
			1,000	1,000	1,000	1,058
			3,72,000		3,52,000	
		DEDUCT—Probable Savings -	13,000		5,000	
		Total Government Schools, Rupees -	3,59,000	3,56,000	3,47,000	3,41,708
		Normal Schools or Training Colleges.				
		MALE AND FEMALE.				
		Establishment.				
42	45	Head Masters, Lady Superintendents, Masters, Mistresses, Teachers, and others - - -	43,900	38,000	38,500	34,964
3	3	Clerks - - -	600	3,000	700	2,873
26	26	Servants - - -	2,200		2,300	
			4 700	41,000	41,500	37,837
		Contingent Charges.				
		House Rent - - -	1,800	2,000	5,500	1,203
		Official Postage - - -	4,500	4,000		49
		Contingencies and Miscellaneous - -				4,125
			6,300	6,000	5,500	5,377
		Total Normal Schools, &c., Rupees -	53,000	47,000	47,000	43,214
		Technical Schools.				
		SIR J. J. SCHOOL OF ART, BOMBAY.				
		Salaries and Establishment.				
2	2	Superintendent, Decorating Artist and Architectural Sculptor - -	16,800	13,000	16,800	12,000
7	7	Masters and Teachers - -	7,300	15,000	7,300	13,990
2	2	Clerks - - - -	1,800		1,800	
13	13	Servants - - -	1,800		1,800	
		Pottery Establishment - -	...	...	...	1,119
			27,700	28,000	27,700	27,109
		Carried over -	27,700	28,000	27,700	27,109

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Technical Schools—*continued.*	Rs.	Rs.	Rs.	Rs.
SIR J. J. SCHOOL OF ART, BOMBAY—*continued.*				
Brought forward -	27,700	28,000	27,700	27,109
Contingent Charges.				
Official Postage - - -	...	...	6,300	...
Contingent Charges - - -	6,300	6,000		9,279
	6,300	6,000	6,300	9,279
Total Technical Schools, Rupees -	34,000	34,000	34,000	36,388
Scholarships.				
In Colleges—				
English Scholarships, Senior (Colleges) - -	18,000	17,000	18,000	16,994
In Schools—				
English Scholarships, Junior (High Schools) -	8,200	14,000	8,200	13,521
English Scholarships, Minor (Middle Class Schools)	1,200		1,200	
Vernacular Scholarships (Training Colleges) -	5,600		5,600	
Total Scholarships, Rupees -	33,000	31,000	33,000	30,515
Grants-in-aid.				
Contribution to Rustomjee J. Jeejeebhoy Guzerat School Fund - - - -	2,300	2,300	2,300	2,260
Allowances to Educational Institutions - -	28,600	29,600	29,600	25,937
Grant for Sassoon Mechanics' Institution -	300	300	300	300
Grant to Industrial Institution, Bombay -	3,600	3,600	3,600	3,600
Grant to Geographical Society - -	600	600	600	600
Grants for the Education of European and Eurasian children - - - -	26,600	3,600	26,600	1,240
Grants for the Municipal Primary School -	1,12,000	7,000	...	...
Total Grants-in-aid, Rupees -	1,74,000	47,000	63,000	33,937
Miscellaneous.				
Issue of Books gratis - - -	1,200	1,500	1,200	1,200
Petty Construction and Repairs - -	400	100	400	...
Miscellaneous - - - -	400	400	400	1,480
Grants-in-aid for School Building - -	2,32,000	47,000	55,000	28,569
Total Miscellaneous, Rupees -	2,34,000	49,000	57,000	31,249
Government Schools, Local.				
Low.				
EDUCATION FUND.				
Head Masters, Masters, Teachers, and others -	10,46,000	10,68,000	10,45,000	10,53,309
Servants - - - -	22,000	22,000	22,000	21,239
	10,68,000	10,90,000	10,67,000	10,74,548
Contingent Charges.				
Travelling Allowance - - -	1,000	1,40,000	1,000	1,38,592
House Rent - - - -	40,000		43,000	
Contingencies and Miscellaneous - -	93,000		92,000	
	1,34,000	1,40,000	1,36,000	1,38,592
Total Government Schools, Local, Rupees -	12,02,000	12,30,000	12,03,000	12,13,140

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

Scholarships, Local.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Scholarships in Colleges (Education Fund) -	24,000	25,000	23,000	19,629
Scholarships in Schools (Education Fund) -			9,000	6,608
Total Scholarships, Local, Rupees -	24,000	25,000	32,000	26,237

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ECCLESIASTICAL ESTABLISHMENTS - -	3,20,000	3,04,000	3,30,000	3,13,183
CEMETERY ESTABLISHMENTS - -	8,000	8,000	8,000	8,010
MISCELLANEOUS ECCLESIASTICAL CHARGES - -	20,000	20,000	19,000	20,167
Total 23, Ecclesiastical, Rupees -	3,48,000	3,32,000	3,57,000	3,41,360

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Ecclesiastical Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Church of England. *Salaries.*	Rs.	Rs.	Rs.	Rs.
1	1	Bishop - - -	25,600	26,000	25,000	25,084
1	1	Archdeacon - -	3,200	5,000	3,200	5,200
1	1	Secretary and Registrar - -	1,800		1,800	
16	15	Chaplains - - -	1,44,000	1,79,000	1,54,000	1,82,053
12	12	Junior Chaplains - - -	78,000		72,000	
7		Allowance to Clergymen and Marriage Registrars - - -	12,600	12,600	12,000	14,904
			2,65,200	2,22,600	2,68,000	2,27,241
		Establishment.				
79	79	Church Establishments - -	13,200	13,000	13,000	13,157
		Payments to Officers of other Presidencies	...	...	...	1,000
		TOTAL -	2,78,400	2,35,600	2,81,000	2,41,398
		Church of Scotland. *Salaries.*				
2	2	Presbyterian Chaplains - -	21,000	29,000	21,000	34,056
2	2	Assistant ditto - -	12,000		12,000	
		Allowance to Clergymen - -	...	...	800	
			33,000	29,000	33,800	34,056
		Establishment.				
10	10	Church Establishment - -	1,200	1,100	1,200	1,150
		TOTAL -	34,200	30,100	35,000	35,206
		*Contingent Charges.**				
		Miscellaneous - - -	18,500	13,500	16,000	14,410
		House Rent - - -	8,400	8,000	8,000	8,296
		Conveyance Allowance - -	1,000	1,000	1,000	895
		Travelling Allowances - -	17,000	15,300	20,500	12,766
		Purchase of Service Postage Stamps -	500	500	500	212
		TOTAL -	45,400	38,300	46,000	36,579
			3,58,000	...	3,62,000	...
		DEDUCT—Probable Savings -	38,000	...	32,000	...
		Total Ecclesiastical Estabts., Rupees -	3,20,000	3,04,000	3,30,000	3,13,183

* Including Church of England.

23.—ECCLESIASTICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Cemetery Establishments.				
48	48	Care-takers in charge of Cemeteries -	4,700	4,700	4,700	4,710
		Government Grant to Bombay Burial Board-	3,300	3,300	3,300	3,300
		Total Cemetery Estabts., Rupees -	8,000	8,000	8,000	8,010
		Miscellaneous Ecclesiastical Charges.				
		Roman Catholic Bishops and Priests -	18,200	18,200	17,200	17,117
		Education of Roman Catholic Priests -	1,800	1,800	1,800	3,050
		Total Miscels. Ecclesiastical Charges, Rupees	20,000	20,000	19,000	20,167

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL ESTABLISHMENT - - -	2,82,000	2,90,000	2,92,000	2,68,191
SANITATION AND VACCINATION - - -	1,96,000	1,96,000	1,70,000	1,57,922
HOSPITALS AND DISPENSARIES - - -	5,10,000	5,02,000	4,75,000	5,04,246
GRANTS FOR MEDICAL PURPOSES - - -	80,000	80,000	87,000	95,562
MEDICAL COLLEGE - - - -	62,000	63,000	55,000	59,106
LUNATIC ASYLUM - - - -	1,18,000	1,13,000	1,04,000	98,709
LOCK HOSPITAL - - - -	21,000	21,000	24,000	24,508
CHEMICAL EXAMINER - - -	20,000	20,000	21,000	21,479
REFUNDS - - - - -	...	...	6,000	24
TOTAL, PROVINCIAL -	12,89,000	12,85,000	12,34,000	12,29,747
LOCAL.				
SANITATION AND VACCINATION—LOCAL - -	79,000	82,000	86,000	80,557
HOSPITALS AND DISPENSARIES, DO. - -	57,000	42,000	44,000	41,057
GRANTS FOR MEDICAL PURPOSES, DO. - -	39,000	31,000	36,000	30,496
TOTAL, LOCAL -	1,75,000	1,55,000	1,66,000	1,52,110
Total 24, Medical, Rupees -	14,64,000	14,40,000	14,00,000	13,81,857

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL. **Medical Establishment.** *Salaries.*	Rs.	Rs.	Rs.	Rs.
19	19	Surgeon-General and Secretary, including Establishment and Contingencies-	55,200	54,000	55,000	52,473
15	13	Surgeons-Major - - -	1,34,000	2,08,000	1,54,600	2,06,240
8	10	Surgeons - - -	66,000		56,000	
5	5	Honorary Assistant Surgeon and Apothecaries - - -	24,800	25,000	24,400	6,922
2	2	Allowance to Regimental Officers for Civil Duty - - - -	2,000	2,000	2,000	1,472
		Payments to Officers of other Presidencies	...	1,000	...	856
		Miscellaneous - - -	...		...	228
		Total Medical Establishment, Rupees -	2,82,000	2,90,000	2,92,000	2,68,191

EXPENDITURE —*continued.*

24.—MEDICAL —*continued.*

Numbers. 1884-85.	Numbers. 1885-86	*PROVINCIAL*—continued. Sanitation and Vaccination.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Sanitary Commissioner - -	24,000	63,000	24,000	67,289
5	5	Deputy Sanitary Commissioners -	39,600		39,600	
2	2	Superintendents of Vaccination -	13,800	12,000	13,800	10,872
27	26	Inspectors of Sanitation and Vaccination	29,100	30,000	29,100	29,779
2	2	Assistant Superintendents of Vaccination-	2,100	5,000	2,100	2,100
1	1	Assistant to the Sanitary Commissioner -	3,000		2,800	2,195
2	2	Vaccinators - - -	300		300	175
		Allowance to Deputy Sanitary Commissioners as Health Officers - -	6,000	6,000	6,000	...
	2	Port Surgeons - - -	15,600	13,000	...	...
			1,33,500	1,29,000	1,17,700	1,12,410
		Establishment.				
32	63	Clerks and Establishment for Vital Statistics - - -	21,300	26,000	13,600	20,036
		Servants- - - -	6,900		5,800	
64	114	Extra Statistic Establishment -	...		5,000	
		Establishment of Port Surgeon -	1,700	...	...	...
			29,900	26,000	24,400	20,036
		Supplies and Services.				
		Cost of Stores - - -	4,200	12,400	1,500	777
		Contingent Charges.				
		Travelling Allowance and Expenses - -	18,400	18,000	18,000	16,713
		Office Rent and Tentage - - -	3,800	2,000	2,900	1,480
		Conveyance Allowance - - -	400	2,300	400	...
		Official Postage - - -	2,800		2,500	1,562
		Office Expenses and Miscellaneous - -	3,000	3,300	2,600	2,809
		Payments to Officers of other Provinces -	...	3,000	...	2,135
			28,400	28,600	26,400	24,699
		Total Sanitation and Vaccination, Rupees -	1,96,000	1,96,000	1,70,000	1,57,922
Numbers. 1884-85.	Numbers. 1885-86	**Hospitals and Dispensaries.**				
		PRESIDENCY.				
		Salaries.				
9	9	Physicians and Surgeons - -	1,36,000	1,27,000	1,36,000	1,27,211
1	1	House Surgeon - - -	3,600	18,000	3,600	13,463
9	9	Assistant Surgeons - -	12,900		12,900	5,964
4	4	Apothecaries and Assistant Apothecaries	7,900	7,800	7,900	7,861
		Allowance for attending Educational and Charitable Institutions - -	1,900	1,900	1,900	4,833
			1,62,300	1,54,700	1,62,300	1,59,332
		Establishment.				
2	2	Hospital Assistants - -	1,300	1,000	1,400	865
20	20	Compounders, Dressers, and Apprentices -	4,300	4,600	4,300	4,161
1	1	Native Medical Pupil - -	100	100	100	103
5	5	Stewards, Assistant Stewards, and Hospital Sergeants - -	6,800	6,700	6,800	6,621
7	7	Matrons and Assistant Matrons -	2,900	2,900	2,900	2,939
3	3	Clerks - - - -	1,500	22,000	1,500	22,029
155	171	Servants - - -	22,600		20,400	
		Extra Establishment - -	600	...	200	355
			40,100	37,300	37,600	37,073
		Supplies and Services.				
		Diet of Patients and Clothing - -	67,000	87,000	71,000	72,976
		Cost of Medicines and Instruments -	18,000		16,400	
		Commissariat Charges - - -				
		Clothing to Hospital Apprentices and Native Medical Pupils - - -	600		700	
			85,600	87,000	88,100	72,976
		Carried over -	2,88,000	2,79,000	2,88,000	2,69,381

24.—MEDICAL —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued. **Hospitals and Dispensaries**—*continued.* Presidency—*continued.*				
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,88,000	2,79,000	2,88,000	2,69,381
Contingent Charges.				
Grain Compensation to Hospital Assistants -	100	17,000	200	...
House Rent - - -	17,400		13,200	1,210
Official Postage - - -	...		9,600	14,542
Contingent Charges - - -	9,500			
	27,000	17,000	23,000	15,752
	3,15,000	2,96,000	3,11,000	2,85,133
MOFUSSIL. *Salaries.* (Numbers: 1884-85 / 1885-86)				
14 / 15 Assistant Surgeons - -	45,900	45,000	41,100	42,136
Allowance for attending Educational and Charitable Institutions -	6,700	5,000	4,100	4,429
4 / 4 Apothecaries and Assistant Apothecaries	7,400	8,000	6,900	28,133
Extra Allowance to Apothecaries -	2,000	2,000	2,600	...
Contribution to the G. I. P. Railway Company - - -	3,700	3,000	3,700	3,361
	65,700	63,000	58,400	78,059
Establishment.				
35 / 46 Hospital Assistants - -	25,300	24,200	22,700	23,248
52 / 55 Native Medical Pupils - -	5,400	3,300	5,100	3,062
Extra Allowance to Hospital Assistants of Commissioners' Establishments -	600	24,500	600	24,188
228 / 238 Servants - - -	24,300		23,500	
	55,600	52,000	51,900	50,498
Supplies and Services.				
Diet of Patients and Clothing - -	24,000	49,000	24,000	50,627
Cost of Medicines and Instruments -	27,000		29,000	
Clothing to Native Medical Pupils -	700		700	
Commissariat Charges - - -	...	...	...	
	51,700	49,000	53,700	50,627
Contingent Charges.				
Travelling Allowances and Expenses -	8,000	10,000	6,000	7,816
Grain Compensation to Hospital Assistants -	1,300	3,000	1,000	...
Sind and Aden Batta to Hospital Assistants, &c.			600	...
House Rent (including Rent for Hospitals) -	2,400		2,300	2,152
Official Postage - - -	100		100	683
Water-rate - - -	600		600	25,954
Contingencies - - -	25,600	26,500	25,400	
	38,000	39,500	36,000	36,605
	2,11,000	2,03,500	2,00,000	2,15,789
LEPER HOSPITAL, RATNAGIRI. (Numbers: 1884-85 / 1885-86)				
1 / 1 Hospital Assistant - -	300	200	300	240
7 / 7 Servants - - -	700	600	700	671
Diet and Clothing - - -	1,700	1,700	2,600	1,649
Cost of Medicines and Instruments -			100	
Contingent Charges - - -	300		300	764
	3,000	2,500	4,000	3,324
	5,29,000	...	5,15,000	
DEDUCT—Probable Savings -	19,000	...	40,000	
Total Hospitals and Dispensaries, Rupees	5,10,000	5,02,000	4,75,000	5,04,246

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.				
		Grants for Medical Purposes.	Rs.	Rs.	Rs.	Rs.
		Grants to Hospitals and Dispensaries supported from private resources - - -	72,000	72,000	77,000	87,997
		Cost of Medical Stores - - -	3,000	3,300	7,500	2,946
		Expenses during the prevalence of Epidemics -	5,000	4,700	2,500	4,609
		Miscellaneous - - - -	...	...	...	10
		Total Grants for Medical Purposes, Rupees -	80,000	80,000	87,000	95,562
		Medical College.				
		Salaries.				
4	4	Professors - - -	9,600	38,000	9,600	34,330
7	9	Teachers - - -	14,700		13,000	
1	1	Demonstrator of Anatomy - -	1,800		1,800	
	3	Allowance to Superintendents -	5,400		5,400	
			31,500	38,000	29,800	34,330
		Establishment.				
62	66	Medical Pupils - - -	7,900	9,000	7,800	9,553
2	2	Assistants and others in the Museum -	...	...	700	4,044
—	17	Clerks - - - -	700	4,000	3,000	
16		Servants - - -	3,300			
			11,900	13,000	11,500	13,597
		Supplies and Services.				
		Cost of Chemicals and Instruments - -	1,700	1,400	4,200	...
		Clothing to Native Medical Pupils - -	400		500	
			2,100	1,400	4,700	...
		Contingent Charges.				
		Scholarships, Stipends, &c. - -	7,800	3,500	7,200	3,527
		House Rent - - - -	1,100	1,100	1,000	1,052
		College Library - - -	500	6,000	500	...
		Travelling Allowances and Expenses -	300		300	128
		Official Postage - - -	6,800		5,000	35
		Miscellaneous - - - -				6,437
			16,500	10,600	14,000	11,179
			62,000	...	60,000	...
		DEDUCT—Probable Savings -	...	...	5,000	...
		Total Medical College, Rupees -	62,000	63,000	55,000	59,106
		Lunatic Asylum.				
		Salaries.				
1	1	Surgeon - - -	10,200	10,000	11,400	7,898
4	4	Allowance to Superintendents -	9,600	9,600	9,600	9,863
1	1	Apothecary - - -	2,800	2,400	2,800	2,160
			22,600	22,000	23,800	19,921
		Establishment.				
4	4	Hospital Assistants - - -	3,000	2,000	2,900	2,044
139	139	Guards and Servants - -	16,400	16,500	16,400	16,799
1	1	Compounder and Dresser - -	200		200	2,430
4	4	Stewards, Assistant Stewards, Overseers, and Matrons - - -	2,700	2,500	2,700	
			22,300	21,000	22,200	21,273
		Supplies and Services.				
		Diet and Clothing - - -	54,000	55,000	43,200	42,630
		Cost of Medicines and Instruments - -	1,000		500	
		Commissariat Charges - - -	...		...	...
			55,000	55,000	43,700	42,630
		Carried over -	99,900	98,000	89,700	83,824

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued. **Lunatic Asylum**—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	99,900	98,000	89,700	83,824
Contingent Charges.				
Grain Compensation to Hospital Assistants -	100		200	...
Sind Batta to Hospital Assistants - -				
House Rent - - - -	1,300	15,000	1,300	801
Water-rate - - - -	2,100		2,600	...
Official Postage - - -	14,600		10,200	17
Miscellaneous - - -	...	...		14,067
	18,100	15,000	14,300	14,885
Total, Lunatic Asylum, Rupees -	1,18,000	1,13,000	1,04,000	98,709

Numbers. 1884-85.	Numbers. 1885-86.	**Lock Hospital.**				
4	3	Salaries - - - -	9,000	9,000	12,000	11,288
29	21	Establishment - - -	3,700	4,500	1,500	4,921
		Contingencies - - -	1,500	1,200	3,100	1,210
		Supplies and Services - -	4,200	3,300	5,400	3,432
		Rents, Rates and Taxes - -	2,600	3,000	2,000	3,657
		Total, Lock Hospital, Rupees -	21,000	21,000	24,000	24,508

Numbers. 1884-85.	Numbers. 1885-86.	**Chemical Examiner.**				
		Salaries.				
1	1	Chemical Examiner - -	12,600	15,700	13,800	14,500
1	1	Assistant Chemical Examiner -	2,400		2,400	2,400
			15,000	15,700	16,200	16,900
		Establishment.				
2	2	Clerk and Native Assistant - -	900	1,000	900	900
1	1	Servant - - -	100		100	120
			1,000	1,000	1,000	1,020
		Supplies and Services.				
		Cost of Chemicals and Instruments -	1,900	1,500	2,000	1,682
		Contingent Charges.				
		House Rent - - - -	1,200	1,200	1,200	740
		Official Postage - - -	900	600	600	50
		Miscellaneous - - -				1,087
			2,100	1,800	1,800	1,877
		Total, Chemical Examiner, Rupees -	20,000	20,000	21,000	21,479

25.—POLITICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS - - - -	6,05,000	6,17,000	6,19,000	6,04,048
ENTERTAINMENT OF ENVOYS AND CHIEFS - -	15,000	15,000	25,000	12,403
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS -	42,000	50,000	45,000	30,863
REFUGEES AND STATE PRISONERS - -	11,000	11,000	11,000	10,430
MISCELLANEOUS - - - -	25,000	25,000	46,000	24,861
TOTAL, IMPERIAL -	6,98,000	7,18,000	7,46,000	6,82,605
RENTS, RATES, AND TAXES—*PROVINCIAL* - -	2,000	2,000	4,000	1,592
Total 25, Political, Rupees -	7,00,000	7,20,000	7,50,000	6,84,197

EXPENDITURE—*continued.*

25.—POLITICAL—*continued.*

DETAILS.

Numbers. 1884-85	Numbers. 1885-86.	Political Agents.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
3	3	Agent, Governor General and Special Commissioner and Assistant -	65,400	68,000	65,400	64,352
1	1	Resident - - -	21,600	46,000	22,000	40,003
2	2	Assistant ditto - - -	20,400		21,000	
5	5	Political Agents - - -	66,000	1,40,000	66,000	1,45,896
11	11	Assistant Political Agents - -	82,600		82,600	
3	3	Superintendent and Assistants -	40,400	36,000	40,000	44,639
5	5	Surgeons and Assistant Surgeons -	29,600	24,000	29,600	25,304
		Charges for the Agency at Gwadur -	4,000	4,000	3,000	3,774
1	1	Arabic Interpreter - -	3,600	3,600	3,600	...
1	1	Cantonment Magistrate - -	10,200	7,000	10,800	7,148
		Payments to Officers of other Presidencies, Zanzibar Mission, and Seistan Mission Charges - - -	...	12,000	...	4,635
		Salary of Officers in connection with Goa treaty - - - -				3,885
			3,43,800	3,40,600	3,44,000	3,39,636
		Establishment and Contingencies.				
51	51	Law and Justice Establishment -	17,000	17,000	17,000	15,683
236	236	Police Establishment - -	15,300	16,000	36,000	34,252
297	301	Agency Establishments, Clerks, and Servants - - - -	1,04,000	1,02,400	99,700	1,02,341
		Medical Establishment- - -	10,700	9,000	9,000	9,349
		School Establishment - -	4,300	4,000	3,000	1,900
		Boat Establishment - -	1,200	1,200	1,000	1,138
		Guicowar's Contingent of Horse Establishment - - -	500	500	500	481
		Establishment, &c., of the British Delegate	3,000	4,000	3,500	4,128
		Temporary Establishment - -	300	300	300	1,662
		Contingencies and Miscellaneous - -	55,700	76,000	55,000	46,484
		Travelling Allowances - - -	41,000	39,000	43,000	39,893
		Purchase of Service Postage Stamps - -	8,200	7,000	7,000	7,101
			2,61,200	2,76,400	2,75,000	2,64,412
		Total, Political Agents, Rupees -	6,05,000	6,17,000	6,19,000	6,04,048
		Durbar Presents and Allowances to Vakeels.				
		Durbar Presents and Charges - -	42,000	50,000	45,000	30,863
		Toshakhana Contingencies - -				
		Total, Durbar Presents, &c., Rupees -	42,000	50,000	45,000	30,863
		Refugees and State Prisoners.				
		Allowances to Refugee Princes - - -	10,000	11,000	10,000	9,470
		Charges on Account of State Prisoners - -	1,000		1,000	960
		Total, Refugees and State Prisoners, Rupees -	11,000	11,000	11,000	10430
		Miscellaneous.				
		Printing Charges - - - -	1,000	25,000	1,000	24,861
		Contingencies and Miscellaneous - -	24,000		45,000	
		Total, Miscellaneous, Rupees -	25,000	25,000	46,000	24,861

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ARCHÆOLOGICAL DEPARTMENT - - -	26,000	26,000	30,000	35,902
CENSUS - - - - -	...	2,500	...	...
GAZETTEER AND STATISTICAL MEMOIRS - -	...	25,500	8,000	24,881
REGISTRATION OF RAILWAY TRAFFIC - -	4,000	4,000	...	...
TOTAL, IMPERIAL -	30,000	58,000	38,000	60,783
Carried over -	30,000	58,000	38,000	60,783

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	udget Estimate 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	30,000	58,000	38,000	60,783
PROVINCIAL.				
PROVINCIAL MUSEUMS - - -	5,000	5,000	5,000	3,940
PUBLIC OBSERVATORIES - - -	16,000	18,000	16,000	16,361
DONATIONS TO SCIENTIFIC SOCIETIES - -	3,600	3,600	3,600	3,600
MODEL OR EXPERIMENTAL FARMS—PROVINCIAL -	15,000	15,000	15,000	15,504
EXPERIMENTAL FACTORIES - - -	10,500	11,000	9,000	6,107
CINCHONA PLANTATIONS - - -	300	300	600	240
COTTON DEPARTMENT - - -	10,000	9,000	9,300	6,942
PUBLIC EXHIBITIONS & FAIRS - - -	1,10,000	4,000	...	15,667
GOVT. BULL AND STALLION CHARGES - -	50,000	46,000	50,000	39,663
BOTANICAL AND OTHER PUBLIC GARDENS - -	16,000	11,000	14,000	10,401
AGRICULTURAL DEPARTMENT - - -	37,000	22,300	18,000	10,995
CENSUS (TABULATION CHARGES), PROVINCIAL -	...	...	...	794
REGISTRATION OF RAILWAY TRAFFIC - -	...	...	...	5,804
PROVINCIAL STATISTICS - - -	18,000	18,000	16,000	15,252
EXAMINATIONS - - - -	1,000	1,000	500	841
MISCELLANEOUS - - - -	20,600	20,800	19,000	12,120
REFUNDS - - - - -	...	...	...	7
TOTAL, PROVINCIAL -	3,13,000	1,85,000	1,76,000	1,64,238
LOCAL.				
PUBLIC EXHIBITIONS AND FAIRS—LOCAL - -	14,000	17,000	16,000	17,011
GOVT. BULL & STALLION CHARGES—LOCAL - -	16,000	12,000	18,000	12,936
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL -	10,000	10,000	10,000	11,543
MANAGEMENT OF LOCAL FUNDS - -	78,000	74,000	78,000	70,556
TOTAL, LOCAL -	1,18,000	1,13,000	1,22,000	1,12,046
Total 26, Scientific, &c., Departments, Rs.	4,61,000	3,56,000	3,36,000	3,37,067

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL. **Archæological Department.**	Rs.	Rs.	Rs.	Rs.
Architectural Remains - - -	17,000	10,000	17,000	10,165
Ajunta Caves - - - -	1,000	8,000	5,000	7,555
Ancient Manuscript - - - -	8,000	8,000	8,000	18,181
Total Archæological Department, Provincial, Rs.	26,000	26,000	30,000	35,902
PROVINCIAL. **Provincial Museums.**				
Numbers. 1884-85. / 1885-86. — VICTORIA AND ALBERT MUSEUM. *Establishment.*				
2 / 4 Office and Museum Assistants -	2,100	2,700	1,800	1,506
6 / 6 Servants - - -	700		700	746
Temporary Establishment - -	...	...	...	45
Contingent Charges.				
Garden Charges - - -	600	600	600	750
Miscellaneous - - - -	1,600	1,700	1,900	893
Total, Provincial Museums, Rupees -	5,000	5,000	5,000	3,940
Model or Experimental Farms, Provincial.				
Establishment - - -	1,500	1,000	1,000	1,020
Travelling Allowances and Expenses -	700	700	1,000	244
Horse Allowance - - -				655
Miscellaneous - - - -	12,800	13,300	13,000	13,585
Total, Model or Experimental Farms, Rupees	15,000	15,000	15,000	15,504

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.	Rs.	Rs.	Rs.	Rs.
		Cotton Department.				
2	2	Superintendents, Cotton Experiments -	9,800	8,800	9,000	6,750
2	2	Servants - - -			200	192
		Miscellaneous - - -	100	200	100	...
		Purchase of Service Postage Stamps -	100			
		Total, Cotton Department, Rupees -	10,000	9,000	9,300	6,942
		Government Bull and Stallion Charges.				
		Charges on account of Government Bulls and Stallions - - - -	42,000	46,000	42,000	39,663
		Prizes for Colts and Fillies, and rewards for improving breed of Cattle - -	8,000		8,000	
		Total Government Bull and Stallion Charges, Rs.	50,000	46,000	50,000	39,663
		Botanical and other Public Gardens.				
		BOTANICAL GARDENS.				
		Salary.				
1	1	Superintendent - - -	4,200	4,000	4,200	4,200
		Establishment.				
1	1	Clerk - - - -	300	2,000	300	183
1	1	Servant - - - -	500		500	1,926
		Gardeners - - -	3,100		3,100	
			3,900	2,000	3,900	2,109
		Contingent Charges.				
		Travelling Allowance - - -	300	5,000	300	380
		Official Postage - - -	100		100	74
		Contingencies - - - -	7,500		5,500	3,638
			7,900	5,000	5,900	4,092
		Total, Botanical, &c., Gardens, Rupees -	16,000	11,000	14,000	10,401
		Miscellaneous.				
		Improvement of Agriculture and Trade -	11,600	11,500	12,000	5,323
		Report on Native Press - - -	8,000	8,200	7,000	6,789
		Miscellaneous - - - -	1,000	1,100	...	8
		Total, Miscellaneous, Rupees -	20,600	20,800	19,000	12,120
		LOCAL. **Management of Local Funds.**				
		DISTRICT ROAD.				
		Clerks of the Local Fund Committee—Treasury Officers and Commissioners -	56,000	56,000	55,000	54,975
		Contingent Charges.				
		Travelling Allowance - - -	4,000	3,300	4,000	3,119
		Contingencies - - - -	13,000	9,400	13,000	7,055
		EDUCATION.				
		Treasury Officers' Clerks - - -	5,000	5,300	5,000	5,075
		Contingencies - - - -	...	...	1,000	332
		Total, Management of Local Funds, Rupees-	78,000	74,000	78,000	70,556

EXPENDITURE —*continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS.

Territorial and Political Pensions.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum.				
Yeshoda Bace	6,000		6,000	
Sugoonabace Saheb's son Rajaram	30,000		30,000	
Shahajee Rajey Bhosley	8,400		8,400	
Eshwada Bayab Saheb Angray	10,000		10,000	
Meer Emambux Khan, son of His Highness the late Meer Mahomed Hossein Khan	14,400		14,400	
Miguel de Lima-e-Souza's family	7,000		7,000	
Zenool-nissa Begum and Rahimool-nissa Begum	1,00,000		1,00,000	
Meer Khan Mahomed Khan	7,200		7,200	
Meer Goolam Mahomed Khan	6,000		6,000	
Meer Ali Mudut Khan	9,600		9,600	
Nawab Muhgund Dowlut	6,000		6,000	
Sofi Khanum, mother of the late Mothisim Merza and Gowasara Begum	26,700		26,700	
Meer Ajeewooden Rimoodeen	7,300		7,300	
Meer Thar Khan	7,200		7,200	
Sirdar Ara Begum	8,900	5,10,000	8,900	5,61,120
Meer Shah Newaz Khan	18,000		18,000	
Meer Futteh Khan	24,000		24,000	
Meer Noor Mahomed	26,400		26,400	
The widow of Hossein Ali Khan	9,600		9,600	
Meer Ali Mirdan Khan	9,600		9,600	
Meer Goolam Mustapha Khan	7,200		7,200	
Meer Hossein Ali Khan	36,000		36,000	
Crustnarao Wittul	...		22,000	
His Highness Aga Ali Khan	12,000		12,000	
Nawabara Begum	8,900		8,900	
Meer Abdool Hossein Khan	9,600		9,600	
Sooltan Fadil Bin Ali Mashim, of Lahedge	42,800		42,800	
Bapptmia Shewmia	6,000		6,000	
Sirdar Shere Ali Khan, late Wali of Kandahar	60,000		60,000	
Shamber Sing Ameer Sing	7,100		7,100	
Gungabai Saheba Mohitin	9,400		9,400	
	5,41,300	5,10,000	5,63,300	5,61,120
Not exceeding Rs. 5,000 per annum	3,58,700	3,50,000	3,69,700	3,45,088
Commutation	...	...	...	2,711
Total 27, Territorial and Political Pension, Rupees	9 00,000	8,60,000	9,33,000	9,08,919

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES	10,000	20,000	7,000	4,835
Total 28, Civil Furlough, &c., Allowances, Rupees	10,000	20,000	7,000	4,835

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PENSIONS OF THE MILITARY FUND	1,02,000	1,00,000	70,000	74,662
COVENANTED CIVIL SERVICE PENSIONS	10,000	8,000	18,000	11,025
PENSIONS OF THE CIVIL FUND	2,000	2,000	12,000	1,593
BONUS TO OFFICERS OF THE P. W. D.	...	14,000	...	...
TOTAL, IMPERIAL	1,14,000	1,24,000	1,00,000	87,280
Carried over	1,14,000	1,24,000	1,00,000	87,280

EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,14,000	1,24,000	1,00,000	87,280
PROVINCIAL.				
SUPERANNUATION AND RETIRED ALLOWANCES -	10,13,000	10,33,000	9,90,000	9,97,745
COMPASSIONATE ALLOWANCES - - -	1,03,000	1,05,000	1,05,000	1,08,235
GRATUITIES - - - -	60,000	60,000	65,000	62,946
REFUNDS - - - - -	...	...	...	2,358
TOTAL, PROVINCIAL -	11,76,000	11,98,000	11,60,000	11,71,284
Total 29, Superannuation, Allowances, &c., Rupees - - -	12,90,000	13,22,000	12,60,000	12,58,564

DETAILS.

PROVINCIAL. Superannuation and Retired Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate for 1884-85.*	Amount payable in 1885-86.	ADD—Allowances granted since the date of last Estimate.†	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
Departments.							
Land Revenue - -	2,76,787	18,095	2,58,692	30,198	2,88,890		
Revenue Survey - -	32,908	1,814	31,094	2,230	33,324		
Opium - -	1,500	...	1,500	...	1,500		
Salt - -	31,555	5,240	26,315	1,987	28,302		
Stamps - -	2,174	126	2,048	540	2,588		
Excise - -	4,342	150	4,192	150	4,342		
Customs - -	76,188	1,902	74,286	500	74,786		
Assessed Taxes - -	3,310	...	3,310	...	3,310		
Forest - -	2,350	600	1,750	1,011	2,761		
Registration - -	12,665	1,113	11,552	3,282	14,834		
Post Office - -	17,325	205	17,120	2,608	19,728		
Telegraph - -	8,530	780	7,750	1,582	9,332	10,33,000	9,97,745
Mint - -	12,066	3,285	8,781	2,689	11,470		
General Administration -	82,286	13,736	68,550	2,421	70,971		
Law and Justice- -	1,38,106	9,395	1,28,711	22,396	1,51,107		
Police - -	91,060	4,073	86,987	17,282	1,04,269		
Education - -	20,485	5,206	15,279	3,538	18,817		
Medical - -	8,765	1,380	7,385	424	7,809		
Political - -	35,644	...	35,644	450	36,094		
Scientific and other Minor Departments - -	2,317	151	2,166	240	2,406		
Stationery and Printing -	4,814	...	4,814	...	4,814		
Public Works - -	1,24,631	10,158	1,14,473	6,995	1,21,468		
	9,89,808	77,409	9,12,399	1,00,523	10,12,922		
Add for rounding -	192	...	...	...	78		
Total Superannuation and Retired Allowances, Rupees -	9,90,000	...	...	...	10,13,000	10,33,000	9,97,745
Compassionate Allowances.							
Grants-in-aid of Charitable Funds:—							
Wardens' Official Funds	26,033	2,121	23,912	...	23,912	15,000	14,524
Miscellaneous Allowances and Rewards - -	82,931	5,870	77,061	5,624	82,685	90,000	93,711
	1,08,964	7,991	1,00,973	5,624	1,06,597		
DEDUCT—Probable Savings	3,964				3,597		
Total Compassionate Allowances, Rupees-	1,05,000				1,03,000	1,05,000	1,08,235

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Include Superannuation Allowances transferred for payment from other Governments.

EXPENDITURE —*continued.*

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED FOR CENTRAL STORES -	40,000	32,000	50,000	31,459
PROVINCIAL.				
STATIONERY OFFICE AT THE PRESIDENCY - -	29,000	26,000	25,000	25,845
GOVERNMENT PRESSES - - -	2,78,000	2,72,000	2,74,000	2,65,174
PRINTING AT PRIVATE PRESSES - - -	8,000	4,000	10,000	4,262
STATIONERY SUPPLIED FROM CENTRAL STORES -	3,00,000	2,80,000	2,70,000	2,81,193
REFUNDS - - - - -	...	...	...	7
TOTAL, PROVINCIAL -	6,15,000	5,82,000	5,79,000	5,76,481
LOCAL.				
STATIONERY PURCHASED IN THE COUNTRY—LOCAL -	3,000	2,000	3,000	1,972
PRINTING AT PRIVATE PRESSES—LOCAL - -	6,000	5,000	5,000	3,150
TOTAL, LOCAL -	9,000	7,000	8,000	5,122
Total 30, Stationery and Printing, Rupees -	6,64,000	6,21,000	6,37,000	6,13,062

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* **Stationery Office at the Presidency.**	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Establishment.	Rs.	Rs.	Rs.	
13	18	Clerks - - - -	12,200	13,000	11,000	11,657
9	12	Servants and others - -	1,400		1,000	
			13,600	13,000	12,000	11,657
		Contingent Charges.				
		⅔rds Freight on Europe Stores - -	1,000	1,200	1,000	1,183
		Purchase of Service Postage Stamps -	500	400	500	318
		Office Expenses and Miscellaneous - -	12,600	10,100	10,000	11,391
		Rents, Rates, and Taxes - - -	1,300	1,300	1,500	1,296
			15,400	13,000	13,000	14,188
		Total Stationery Office, &c., Rupees -	29,000	26,000	25,000	25,845
		Government Presses.				
		CENTRAL PRESS.				
		Salaries.				
1	1	Superintendent - - -	10,000	16,600	8,400	9,568
2	2	Deputy Superintendents - -	7,900		7,900	7,471
			17,900	16,600	16,300	17,039
		Establishments.				
63	64	Clerks, Printers, and Examiners -	38,500	1,52,000	38,400	38,302
505	505	Readers, Compositors, Distributors, Pressmen, and Ink-layers* - -	1,10,500		1,09,000	1,07,628
134	134	Servants and others - -	17,900	18,000	17,900	17,322
		Extra Establishment - -	...	...	200	1,064
			1,66,900	1,70,000	1,65,500	1,64,316
		Supplies and Services.				
		Cost of Materials and Stock - -	23,800	25,400	22,700	24,696
		Contingent Charges.				
		Official Postage - - -	8,300	8,000	8,000	8,003
		Contingencies - - -	28,100	20,000	26,500	20,649
			36,400	28,000	34,500	28,652
		Carried over -	2,45,000	2,40,000	2,39,000	2,34,703

* Includes charges for piece-work.

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.				
		Government Presses—*continued.*				
		Brought forward -	Rs. 2,45,000	Rs. 2,40,000	Rs. 2,39,000	Rs. 2,34,703
		HIGH COURT PRESS, APPELLATE SIDE.				
1	1	Allowance for Superintendent -	600	600	600	328
13	13	Compositors, Distributors, Pressmen, and Ink-layers - - -	4,300	4,400	4,300	4,247
		Contingencies - - -	100		100	143
			5,000	5,000	5,000	4,718
		COMMISSIONER'S PRESS, SIND.				
		Salary.				
1	1	Superintendent - - -	3,600	3,000	3,600	600
		Establishment.				
2	2	Moonshees - - -	700	17,000	700	16,941
30	31	Readers, Compositors, Distributors, Pressmen, and Ink-layers - -	12,400		12,300	
41	39	Servants and others - -	4,200		4,200	
		Supplies and Services.	17,300	17,000	17,200	16,941
		Cost of Materials and Stock -	3,100	3,000	3,000	...
		Contingent Charges.				
		Official Postage - -	1,000	2,000	1,000	961
		Contingencies - - -	1,000		1,200	4,139
			2,000	2,000	2,200	5,100
			26,000	25,000	26,000	22,641
		PUBLICATION DEPARTMENT.				
		Establishment.				
1	1	Clerk - - -	600	600	600	600
		Contingent Charges.				
		Official Postage - - -	100	400	400	188
		Miscellaneous - - -	300			1,341
			400	400	400	1,529
			1,000	1,000	1,000	2,129
		JAIL PRESS.				
		Establishment.				
1	1	Compositor and Pressman - -	600	600	600	600
		Contingent Charges.				
		Miscellaneous - - - -	400	400	2,400	383
			1,000	1,000	3,000	983
		Total Government Presses, Rupees -	2,78,000	2,72,000	2,74,000	2,65,174
		Printing at Private Presses.				
		Land Revenue - - - -	2,400	2,200	2,800	2,316
		General Administration - - -	1,300	200	400	203
		Judicial - - - -	1,500	500	800	425
		Police - - - -	1,900	600	700	681
		Miscellaneous - - - -	900	500	5,300	637
		Total Printing at Private Presses, Rupees	8,000	4,000	10,000	4,262

EXPENDITURE —*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CHARGES FOR REMITTANCE OF TREASURE - -	24,500	23,500	25,000	17,170
DISCOUNT ON SUPPLY BILLS - - -	500	500	1,000	497
LOSS BY EXCHANGE ON LOCAL TRANSACTIONS -	1,000	1,000	...	1,069
MISCELLANEOUS REFUNDS - - -	10,000	70,000	3,000	108
TOTAL, IMPERIAL -	36,000	95,000	29,000	18,844
PROVINCIAL.				
ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY -	1,000	500	600	...
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	2,000	2,000	2,000	1,848
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE - - - - -	15,000	15,000	15,000	14,656
SUBSCRIPTIONS TO PERIODICALS, &c. - -	14,400	14,000	14,400	14,400
COST OF BOOKS AND PUBLICATIONS - - -	6,000	6,000	4,000	3,289
DONATIONS FOR CHARITABLE PURPOSES - -	22,000	21,000	20,000	21,838
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	8,600	8,000	9,000	8,791
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	15,000	16,500	16,000	15,938
PETTY ESTABLISHMENTS - - -	17,000	17,000	17,000	16,807
SPECIAL COMMISSIONS OF ENQUIRY - -	2,000	2,000	...	2,062
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF -	5,000	5,000	...	2,736
RENTS, RATES AND TAXES - - -	86,000	87,000	1,10,000	83,105
PETTY CONSTRUCTION AND REPAIRS - -	...	...	...	214
MISCELLANEOUS AND UNFORESEEN CHARGES -	10,000	10,000	20,000	5,023
MISCELLANEOUS REFUNDS, PROVINCIAL - -	10,000	10,000	8,000	18,673
TOTAL, PROVINCIAL -	2,14,000	2,14,000	2,36,000	2,09,380
LOCAL.				
DONATIONS FOR CHARITABLE PURPOSES—LOCAL -	16,000	12,500	15,000	13,209
PETTY ESTABLISHMENTS—LOCAL - - -	7,000	8,700	6,000	6,070
PETTY CONSTRUCTION AND REPAIRS - -	33,000	29,300	23,000	29,114
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	32,000	26,700	22,000	27,695
MISCELLANEOUS REFUNDS, LOCAL - -	3,000	7,800	9,000	6,548
TOTAL, LOCAL -	91,000	85,000	75,000	82,636
Total 31, Miscellaneous, Rupees -	3,41,000	3,94,000	3,40,000	3,10,860

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
PETTY ESTABLISHMENTS—				
Travellers' Bungalows, Foreign States -	13,000	12,000	11,000	12,237
Fire Engine Establishment - -	100	100	100	84
Aqueduct Establishment - -	100	100	100	36
Allowance to Superintendent, Punchgunnee Station	1,200	2,000	3,000	2,140
Other Miscellaneous Establishments - -	2,600	2,800	2,800	2,310
Total Petty Establishments, Rupees -	17,000	17,000	17,000	16,807

EXPENDITURE—*continued.*

32.—FAMINE RELIEF.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF CHARGES - - -	2,50,000	50,000	...	44,096
Total 32, Famine Relief, Rupees -	2,50,000	50,000	...	44,096

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - -	69,000	54,000	63,000	53,117
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	1,32,000	1,31,000	1,36,000	1,37,930
Total 46, Civil Buildings, &c., Rupees -	2,01,000	1,85,000	1,99,000	1,91,047

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Roadside Trees - - -	50,000	35,000	44,000	34,735
Miscellaneous - - -	19,000	19,000	19,000	18,382
Total Provincial -	69,000	54,000	63,000	53,117
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
Establishment for collection of Tolls - -	32,000	25,000	31,000	24,588
Road side Trees - - -	98,000	92,000	1,02,000	94,787
Refunds - - - -	2,000	4,000	3,000	1,693
Miscellaneous - - - -	...	10,000	...	16,862
Total Local -	1,32,000	1,31,000	1,36,000	1,37,930

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Account 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON SECRETARY OF STATE'S BILLS -	1,20,00,000	1,52,50,000	1,33,27,000	1,55,76,408
EXCHANGE ON TRANSACTIONS OF P. W. DEPARTMENT -	15,86,000	13,67,000	9,30,000	7,36,324
EXCHANGE ON TRANSACTIONS OF THE MILITARY DEPARTMENT - - - - - -	12,71,000	7,97,000	...	99,476
EXCHANGE ON OTHER TRANSACTIONS - -	...	...	24,000	878
TOTAL CHARGES ON ACCOUNT OF EXCHANGE -	1,48,57,000	1,74,14,000	1,42,81,000	1,64,13,086
DEDUCT CREDIT ADJUSTMENTS ON ACCOUNT OF:—				
EXCHANGE ON TRANSACTIONS OF THE MILITARY DEPARTMENT - - -	1,02,000	47,000	80,000	83,423
EXCHANGE ON OTHER TRANSACTIONS - -	69,000	69,000	94,000	58,176
TOTAL CREDIT ADJUSTMENTS -	1,71,000	1,16,000	1,74,000	1,41,599
Total 49, Exchange, &c., Rupees -	1,46,86,000	1,72,98,000	1,41,07,000	1,62,71,487